

Chapter 8

AN ACT TO AMEND THE INCOME TAX ACT

(Assented to March 11, 2025)

The Commissioner, by and with the advice and consent of the Legislative Assembly, enacts as follows:

1. (1) The following is added after subsection 3.3(6) of the *Income Tax Act*:

Death of child – qualified dependant

(7) For the purposes of this section, other than subsection (3), and sections 3.1, 3.2 and 3.4, a person is deemed to be a qualified dependant at the beginning of a month if

- (a) the person died in any of the six preceding months;
- (b) the person's date of birth was not 18 years or more prior to the beginning of the month; and
- (c) the person was a qualified dependant immediately prior to their death.

Death of child — eligible individual

(8) For the purposes of this section, other than subsection (3), and sections 3.1, 3.2 and 3.4, a person is deemed to be an eligible individual in respect of a qualified dependant at the beginning of a month if

- (a) that qualified dependant is a qualified dependant at the beginning of that month because of subsection (7); and
- (b) the person was an eligible individual in respect of the qualified dependant immediately before the qualified dependant's death.

(2) Subsection (1) applies and is deemed to have applied in respect of the death of a person that occurs after 2024.