

The Executive Government Administration Act

[Section 17]

and

The Economic and Co-operative Development Act

[Section 8]

CHAPTER E-13.1 REG 18

The Saskatchewan Tourism Sector Support Program Regulations

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CHAPTER E-13.1 REG 18

The Saskatchewan Tourism Sector Support Program Regulations

Title

1 These regulations may be cited as *The Saskatchewan Tourism Sector Support Program Regulations*.

Historical Note: 28 Aug 2020 c E-13.1 Reg 18 s 1.

Definitions and interpretation

2(1) In these regulations:

“accommodation sector businesses” means:

- (a) businesses that provide accommodation or bed and breakfast services;
- (b) businesses that operate a full service hotel or a motel;
- (c) outfitter businesses;
- (d) seasonal resort businesses, including those operating in any park in Saskatchewan;
- (d.1) businesses that operate a campground or RV park; or
- (e) any other businesses that satisfy the minister that they provide accommodation services in the tourism sector;

but does not include:

- (f) businesses or operations that the minister is satisfied are leveraging their personal assets to earn revenue by sharing or granting access to but not ownership of their assets;
- (g) oil and gas mining camps;
- (h) home or condo rental businesses;
- (i) campgrounds or RV parks owned or operated by municipal, provincial or federal government entities;
- (j) **Repealed. 25 Sep 2020 SR 111/2020 s 3;**
- (k) hostels;
- (l) hospices; or
- (m) businesses or operations owned or controlled by Government of Saskatchewan entities;

“applicant” means a tourism business that applies for financial assistance pursuant to these regulations;

“attraction or tour sector businesses” means businesses:

- (a) that are travel agents;
- (b) that provide bus tours, guided tours or houseboat rentals; or
- (c) **Repealed. 25 Sep 2020 SR 111/2020 s 3**;
- (d) that provide attractions that the minister is satisfied:
 - (i) are attractions that fall within the purpose for which the program was established;
 - (ii) normally bring visitors from outside the community in which the attraction is located and for which at least 20% of the visitors normally come from a distance of at least 40 kilometres; and
 - (iii) could not or cannot be held or made available in 2020 due to restrictions on public gatherings;

but does not include halls, retail businesses or restaurants;

“business” means, subject to subsection (2):

- (a) any person or partnership registered pursuant to *The Business Names Registration Act*;
- (b) any corporation incorporated, continued or registered pursuant to *The Business Corporations Act* or *The Non-profit Corporations Act, 1995*; or
- (c) any co-operative incorporated, continued or registered pursuant to *The Co-operatives Act, 1996*;

“eligible tourism business” means a tourism business that meets the criteria set out in subsection 4(2) or (3);

“employee” means a person who was employed full or part-time by an eligible tourism business or whom the minister is satisfied worked at the eligible tourism business based on information provided by the owner or operator of the eligible tourism business;

“event sector business” means a business that has hosted a tourism or business event for more than one year in Saskatchewan that normally attracts attendees from outside the community in which the event is located and for which at least 20% of the visitors normally come from a distance of at least 40 kilometres but that could not or cannot be held in 2020 due to restrictions on public gatherings and, without limiting the generality of the foregoing, includes a member of the Saskatchewan Association of Agricultural Societies and Exhibitions, but does not include:

- (a) charity fund raisers;
- (b) anniversaries, weddings or reunions;

- (c) Canada Day celebrations;
- (d) homecomings;
- (e) seminars or clinics; or
- (f) religious and political gatherings;

“major event sector business facility” means the Regina Performing Arts Centre, EA Rawlinson Centre, Evraz Place, TCU Place, Persephone Theatre, Globe Theatre, Affinity Place, Prairie Land Park, Ness Creek Festival Site, Innovation Credit Union Plex, Gallagher Centre, Mosaic Place, SaskTel Centre, Dekker Centre for the Performing Arts, Brandt Centre or any similar facility that the minister is satisfied hosts major events;

“minister” means the Minister of Finance;

“ministry” means the ministry over which the minister presides;

“participant” means an applicant whose application has been approved by the minister pursuant to section 6;

“permanent establishment” means a permanent establishment as defined in *The Income Tax Act, 2000*;

“program” means the Saskatchewan Tourism Sector Support Program established pursuant to section 3;

“record” includes any document or information that is recorded or stored in any medium or by means of any device, including a computer and its hard drive or any electronic media;

“sales revenue” means the income that a tourism business derives from all business activities, including from the sale of goods and services;

“seasonal business” means a tourism business that carries on business for more than one month in a year but not during the full year;

“tourism business” means a business that is:

- (a) an accommodation sector business;
- (b) an attraction or tour sector business;
- (c) an event sector business;
- (d) the owner or operator of a major event sector business facility; or
- (e) a business other than one mentioned in clauses (a) to (d) that satisfies the minister that it is primarily engaged in the tourism sector.

(2) The minister may approve a person, partnership, corporation or co-operative as a participant in the program pursuant to section 6 notwithstanding that the person, partnership, corporation or co-operative is not registered pursuant to *The Business Names Registration Act*, is not incorporated, continued or registered pursuant to *The Business Corporations Act* or *The Non-profit Corporations Act, 1995* or is not incorporated, continued or registered pursuant to *The Co-operatives Act, 1996* if the minister is satisfied that the person, partnership or corporation:

- (a) carries on business in Saskatchewan; and
- (b) is otherwise eligible pursuant to these regulations to be approved as a participant.

(3) Any person, partnership, corporation or co-operative approved by the minister pursuant to subsection (2) is deemed to be a tourism business.

Historical Note: 28 Aug 2020 c E-13.1 Reg 18 s 2; 25 Sep 2020 SR 111/2020 s 3.

Program established

3 The Saskatchewan Tourism Sector Support Program is established to provide financial assistance to eligible tourism businesses that have experienced a loss of sales revenues due to the economic effects caused by the COVID-19 pandemic.

Historical Note: 28 Aug 2020 c E-13.1 Reg 18 s 3.

Application and eligibility

4(1) An applicant for financial assistance pursuant to these regulations must apply to the minister in a form and manner satisfactory to the minister.

(2) Subject to subsection (3), an application pursuant to subsection (1) must include evidence satisfactory to the minister of all of the following:

- (a) that the applicant is a tourism business;
- (b) that the applicant maintains a permanent establishment in Saskatchewan;
- (c) that the applicant was carrying on business in Saskatchewan on February 29, 2020;
- (d) in the case of:
 - (i) a tourism business that is not a seasonal business or an event sector business, that the applicant has experienced a loss of sales revenue in June, 2020, of at least 30% when compared to its average monthly sales revenue in 2019;
 - (ii) a seasonal business, that the applicant's sales revenue or bookings are expected to be 30% less when compared to 2019;
 - (iii) an event sector business, that the applicant's planned event for 2020 has been cancelled; or

(iv) a business mentioned in clause (e) of the definition of “tourism business”, that the applicant has experienced or will experience a significant loss of bookings or sales revenues as a result of the COVID-19 pandemic and that the applicant’s financial situation is one that falls within the purpose for which the program was established;

(e) that the applicant intends to carry on its business operations;

(f) that the applicant does not receive funding from the Government of Saskatchewan to cover its core costs of maintaining the applicant, including costs related to staffing, administrative, accounting, audit and other professional fees, costs related to building maintenance and operations and costs related to equipment, utilities and communications.

(3) In the case of a tourism business that was not owned or operated by the applicant or carrying on business for a period of at least 6 months before the application was submitted, the applicant must include evidence satisfactory to the minister of all of the following:

(a) that the applicant is a tourism business;

(b) that the applicant maintains a permanent establishment in Saskatchewan;

(c) that the applicant intends to carry on its business operations;

(d) that the applicant does not receive funding from the Government of Saskatchewan to cover its core costs of maintaining the applicant, including costs related to staffing, administrative, accounting, audit and other professional fees, costs related to building maintenance and operations and costs related to equipment, utilities and communications; and

(e) that the applicant has experienced or will experience a significant loss of bookings or sales revenues as a result of the COVID-19 pandemic and that the applicant’s financial situation is one that falls within the purpose for which the program was established.

Historical Note: 28 Aug 2020 c E-13.1 Reg 18 s 4; 25 Sep 2020 SR 111/2020 s 4.

Time limit for submitting applications

5(1) Subject to subsection (2), an application must be received by the minister on or before October 1, 2020.

(2) The minister may consider an application received after October 1, 2020 if the minister is satisfied that extenuating circumstances made it unreasonable or impossible for the application to have been received by October 1, 2020.

Historical Note: 28 Aug 2020 c E-13.1 Reg 18 s 5.

Approval

6(1) If the minister receives an application pursuant to section 4 and is satisfied that the application is complete, that the applicant meets the criteria set out in these regulations and that it is appropriate to do so, the minister may approve the application.

(2) If the minister approves an application pursuant to subsection (1), the minister may provide financial assistance to the participant.

Historical Note: 28 Aug 2020 c E-13.1 Reg 18 s 6.

Amount of financial assistance

7(1) In this section:

“full-time employees”, with respect to an attraction or tour sector business, means the number of full-time employees the participant satisfies the minister that it employed in 2019 or who worked at the attraction or tour sector business;

“monthly sales revenues”, with respect to a participant, means the amount the participant satisfies the minister that the participant derived in a month from sales revenue in Saskatchewan.

(2) Subject to subsections (3), (4), (7) and (8), the amount of a financial assistance that the minister may provide to an accommodation sector business or the owner or operator of a major event sector business facility is the greatest of:

(a) 30% of the participant’s average monthly sales revenues for each full month of operation in 2018; and

(b) 30% of the participant’s average monthly sales revenues for each full month of operation in 2019.

(3) The minimum amount of financial assistance for an accommodation sector business or major event sector business facility is \$10,000.

(4) The maximum amount of financial assistance for an accommodation sector business or major event sector business facility is \$50,000.

(5) The amount of financial assistance that the minister may provide to an attraction or tour sector business is:

(a) \$7,500 to a participant with 1 to 4 full-time employees;

(b) \$10,000 to a participant with 5 to 10 full-time employees; or

(c) \$15,000 to a participant with more than 10 full-time employees.

(6) The amount of financial assistance that the minister may provide to an event sector business is:

(a) \$7,500 to a participant whose event typically attracts less than 2,500 attendees;

(b) \$10,000 to a participant whose event typically attracts 2,500 to 5,000 attendees; or

(c) \$15,000 to a participant whose event typically attracts more than 5,000 attendees.

(7) In the case of a seasonal business that is an accommodation sector business or major event sector facility business:

- (a) the amount of financial assistance that the minister may provide to the seasonal business is the greatest of:
- (i) 30% of the participant's average monthly sales revenues for each full month of operation in 2018 based on the full months that the business carried on operations in 2018; and
 - (ii) 30% of the participant's average monthly sales revenues for each full month of operation in 2019 based on the full months that the business carried on operations in 2019; and
- (b) the minimum and maximum amounts set out in subsections (3) and (4) apply.
- (8) The amount of financial assistance that the minister may provide to a tourism business mentioned in subsection 4(3) is an amount determined by the minister:
- (a) if the tourism business is an event sector business or attraction or tour sector business, with a minimum amount of \$7,500 and a maximum amount of \$15,000; or
 - (b) if the tourism business is an accommodation sector business or major event sector facility business, with the minimum and maximum amounts set out in subsections (3) and (4).
- (9) If a participant fits within more than one category of tourism businesses, the participant may apply for financial assistance for only one of those categories, and the minister shall provide financial assistance to the participant under only one of those categories.
- (10) In the case of a tourism business mentioned in clause (e) of the definition of "tourism business", the minister may provide financial assistance in an amount determined by the minister:
- (a) if the minister considers that the tourism business is similar to one in a category mentioned in this section, using the criteria set out in this section for that category;
 - (b) if the minister considers that the tourism business is not similar to one in a category mentioned in this section, using the criteria the minister considers appropriate to meet the purposes of these regulations.
- (11) The minimum amount of financial assistance to be provided to a tourism business mentioned in subsection (10) is \$7,500 and the maximum amount is \$15,000 or, if the minister is satisfied that its business is providing accommodation, \$50,000.

More than one location

8 If an applicant operates its tourism business at more than one fixed location:

- (a) the applicant may make a separate application for financial assistance with respect to each fixed location; and
- (b) the minister may make a payment to the applicant in accordance with these regulations for each fixed location as if each were a separate tourism business.

Historical Note: 28 Aug 2020 c E-13.1 Reg 18 s 8.

Audit

9 Every participant who receives financial assistance pursuant to these regulations shall provide, at the minister's request and within the period specified by the minister, any information or record that the minister may require to audit the participant's financial affairs.

Historical Note: 28 Aug 2020 c E-13.1 Reg 18 s 9.

Overpayment

10(1) The minister may declare all or any part of a payment made to a participant pursuant to these regulations to be an overpayment if, in the opinion of the minister:

- (a) the participant has knowingly made a false or misleading statement with respect to a material fact on any form or in any information or record provided to the minister pursuant to these regulations;
- (b) the participant has omitted to make a statement or to provide any information or record to the minister pursuant to these regulations that results in a statement with respect to a material fact being misleading; or
- (c) the participant has failed to comply with these regulations.

(2) If the minister declares a payment to be an overpayment, the amount of the overpayment is deemed to be a debt due and owing to the Crown in right of Saskatchewan and may be recovered from the participant in any manner authorized pursuant to *The Financial Administration Act, 1993* or in any other manner authorized by law.

Historical Note: 28 Aug 2020 c E-13.1 Reg 18 s 10.

Minister's powers re audits and overpayments

11 For the purposes of performing audits and collecting overpayments pursuant to these regulations, the minister may exercise any powers that the minister may exercise pursuant to *The Revenue and Financial Services Act*.

Historical Note: 28 Aug 2020 c E-13.1 Reg 18 s 11.

Service

12(1) Any notice, decision or other document required to be given or served may be served:

- (a) by personal service;
- (b) by regular mail or registered mail sent to the person's last address known to the ministry; or
- (c) by email sent to an email address provided by the person to the ministry.

(2) If service is made by regular mail, the document is deemed to have been served on the fifth day after the date of its mailing.

(3) If service is made by registered mail, the document is deemed to have been served on the delivery date shown on the signed post office acknowledgment of receipt.

(4) If service is made by email, the document is deemed to have been served at the time it is sent.

Historical Note: 28 Aug 2020 c E-13.1 Reg 18 s 12.

Immunity

13(1) No action or proceeding lies or shall be commenced against the Government of Saskatchewan, the minister, the ministry or any officer or employee of the ministry or administrator or agent of the minister, if that person is acting pursuant to the authority of these regulations, for anything in good faith done, caused, permitted or authorized to be done, attempted to be done or omitted to be done, by that person or by any of those persons pursuant to or in the exercise or supposed exercise of any power conferred by these regulations or in the carrying out or supposed carrying out of any duty imposed by these regulations.

(2) The decisions or actions of any of the persons mentioned in subsection (1) are final and conclusive and are not reviewable by any court of law or restrained by any injunction, prohibition, mandamus, *certiorari* or other proceeding whatsoever.

Historical Note: 28 Aug 2020 c E-13.1 Reg 18 s 13.

Coming into force

14 These regulations come into force on the day on which they are filed with the Registrar of Regulations. **[Filed August 20, 2020.]**

Historical Note: 28 Aug 2020 c E-13.1 Reg 18 s 14.