

Legislative  
Assembly  
of Ontario



Assemblée  
législative  
de l'Ontario

1ST SESSION, 43RD LEGISLATURE, ONTARIO  
1 CHARLES III, 2023

# Bill 61

**An Act in respect of the tax treatment of psychotherapy services  
provided by certain practitioners in Ontario under the Psychotherapy Act, 2007**

**Co-sponsors:**

MPP J. Andrew

MPP F. Gélinas

**Private Members' Bill**

1st Reading      February 21, 2023

2nd Reading

3rd Reading

Royal Assent



**An Act in respect of the tax treatment of psychotherapy services  
provided by certain practitioners in Ontario under the Psychotherapy Act, 2007**

**Preamble**

The mental health of many Ontarians has been negatively impacted by the coronavirus (COVID-19) pandemic. Greater access to meaningful mental health supports is both necessary and invaluable at this crucial time in order to assist individuals who are facing a myriad of chronic and life-threatening physical and mental health challenges, including chronic pain management, cancer, Acquired Immune Deficiency Syndrome, eating disorders and eating problems, body image issues, self-esteem issues, alopecia, migraines, multiple sclerosis, anxiety, depression, gambling addictions and other addictions, gastrointestinal problems such as Crohn's Disease, irritable bowel syndrome and bowel obstructions, and the effects of long COVID-19.

A disproportionate number of Black, Indigenous, racialized and 2SLGBTQIA+ Ontarians experience racism, transphobia and homophobia in schools which has been proven to negatively impact mental health. Systemic barriers in the workplace, such as race-based hair discrimination or oppressive dress codes that interfere with an individual's expression of religious beliefs, gender identity or gender expression, also impact one's mental health and can result in negative economic consequences to them.

Since psychotherapy can be an effective treatment for many individuals who are facing physical and mental health challenges, it is critical that the psychotherapy services provided by psychotherapists, registered psychotherapists and registered mental health therapists within the meaning of the *Psychotherapy Act, 2007* be fully integrated into Ontario's public health care system. This includes providing the same tax treatment for these services as is provided for other services and, ultimately, full public funding for all mental health services. Steps like these will allow Ontarians to access psychotherapy services with fewer financial barriers.

Therefore, His Majesty, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

**Tax treatment of psychotherapy services in Ontario**

**1** The Minister of Health shall take all necessary steps, including introducing legislation if necessary, to ensure that the tax treatment of psychotherapy services provided in Ontario by psychotherapists, registered psychotherapists and registered mental health therapists within the meaning of the *Psychotherapy Act, 2007* is the same as the tax treatment of those services provided by other practitioners.

**Commencement**

**2** This Act comes into force on the day it receives Royal Assent.

**Short title**

**3** The short title of this Act is the *Making Psychotherapy Services Tax-Free Act, 2023*.

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EXPLANATORY NOTE

The Bill provides that the Minister of Health shall take all necessary steps, including introducing legislation if necessary, to ensure that the tax treatment of psychotherapy services provided in Ontario by psychotherapists, registered psychotherapists and registered mental health therapists within the meaning of the *Psychotherapy Act, 2007* is the same as the tax treatment of those services provided by other practitioners.