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**Subcommittee on the Status of Persons with  
Disabilities of the Standing Committee on Human  
Resources, Skills Development, Social  
Development and the Status of Persons with  
Disabilities**

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**Chair**

**Mr. Ken Boshcoff**

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## Subcommittee on the Status of Persons with Disabilities of the Standing Committee on Human Resources, Skills Development, Social Development and the Status of Persons with Disabilities

Wednesday, February 9, 2005

• (1530)

[English]

**The Chair (Mr. Ken Boshcoff (Thunder Bay—Rainy River, Lib.)):** We'll call this meeting to order, please.

We'd like to welcome our technical advisers from the Technical Advisory Committee on Tax Measures for Persons with Disabilities.

Who will make the opening statement and introductions? Is it shared?

This is a committee where we do a lot of sharing.

**Mr. Robert D. Brown (Co-Chair, Technical Advisory Committee on Tax Measures for Persons with Disabilities):** We would very much like to share our presentation.

First of all, Sherri Torjman and I, as co-chairs of the committee, are delighted to have this opportunity to appear before you and respond to any questions you may have on our report.

Our committee was announced in the 2003 budget. It was appointed by the Ministers of Finance and National Revenue. Its purpose was to recommend measures to improve the fairness and effectiveness of the treatment under tax legislation of persons with disabilities, taking into account available fiscal resources. The committee was appointed in April 2003 and it represents people with diverse backgrounds, from organizations that represent the disabled, health practitioners, experts in human rights, and tax experts. It met over a dozen times and the members worked very well together despite the differences in their backgrounds and skill sets.

Our process involved broad input on the issues that were before us. We wrote to over 400 organizations to invite comment and placed an ad in *Abilities* magazine. To eliminate duplication and in view of the important work already done by this committee on the subject of the disability tax credit, we received the permission of this committee to in effect mine the submissions that had already been made to this committee. We posted a number of those on our website, we communicated with those organizations, and in the interests of efficiency, we just asked them to review their briefs and to update those where appropriate.

We had a website on which we posted all the major documents we received. We undertook research, commissioned several studies, and undertook consultations with various people in the field. Of course, we received the strong support of Finance and the CRA.

The committee met and debated its recommendations with some spirit, and we're delighted to report that we were able to come to unanimous conclusions.

Sherri.

**Ms. Sherri Torjman (Co-Chair, Technical Advisory Committee on Tax Measures for Persons with Disabilities):** Thank you, Bob.

Before talking about those specific recommendations, we thought it would be important to share with you some of the principles that helped guide our work, because effectively we had to make decisions. We were working within a particular mandate, we had a budget that had been allocated to us, and we did have to make some clear decisions.

I think we could say there were three major principles that helped guide our decisions: fairness, inclusion, and accommodation.

In terms of fairness, we looked at this from two perspectives, actually, one of which was with respect to groups of persons with disabilities. There's fairness in terms of eligibility primarily for persons with physical disabilities and then for those with mental disabilities. One of the concerns that was brought to our attention was the fact that persons with mental disabilities often have difficulty gaining access to many of the benefits. It's often not easy to apply some of the eligibility criteria in place for certain programs, and we wanted to ensure fairness among groups of persons with disabilities.

But we also looked at fairness from the perspective of income levels, and we wanted to put forward some recommendations that would actually look at closing the gap between persons with disabilities with higher incomes and persons with disabilities with lower incomes or with no taxable income. Many of our recommendations actually work in favour of persons and households who have lower income or modest income because we were looking at fairness from that perspective as well.

Our second principle was inclusion, and this is something that has been talked about for many years in the country. We did go back to the legacy of work that's been done over the past 25 or 30 years in Canada. The federal government has committed itself to the principle of inclusion, but we wanted to ask ourselves, what does this mean? How can we use this principle and translate it into specific recommendations? Several of our recommendations—many of them, actually—are in respect of the principle of inclusion.

Finally, we looked at accommodation and what that means, and we thought this was very important. We had long debates about disability and the importance of looking at context. If you have an environment that is accommodating, it can really mitigate the impact of disability or make it far easier for people. We were concerned about respecting the principle of accommodation, and many of our recommendations are in support of that principle.

That all helped guide our thinking, and as we discussed a wide range of issues, we recognized it was important to put some coherence into the wide range of issues we looked at.

Bob will be talking about some of the specific recommendations, but I'll just set the stage for that. We decided to divide our recommendations and our discussions into three major themes or cluster them around three themes: the disability tax credit, employment and education, and caregivers and children. This was so we could not only make it easy for people to understand but deal with the wide range of issues that had come to our attention as a result of our initial consultation.

Now Bob is going to present some of the highlights of the recommendations within each of those themes.

• (1535)

**Mr. Robert D. Brown:** Our report, delivered in December of last year, makes 24 specific recommendations plus one general recommendation. I certainly will not review all of those recommendations, but just a few of the more important points.

We were talking about trying to make the disability tax credit fairer and more transparent. We made the critical recommendation that the effect of multiple impairments, which are equivalent to a single impairment in terms of impact on the activities of daily living, should be recognized in terms of qualification for the disability tax credit.

We also dealt with intermittent symptoms of disabilities and pointed out that even though the symptoms of a particular disability can come and go, or be intermittent, the effect on the ability of that individual to carry on daily living can be the same as though they were permanent.

We stressed communications. It's important to improve the administration of the disability tax credit and other tax measures and to clarify the application of the law to make it more accessible to taxpayers who may be confused or find other impediments in dealing with the present set of programs. Therefore, we make recommendations to improve dealing with inquiries and to improve the form T2201, which is used to qualify for the disability tax credit—and it has been substantially improved during the term of our committee's life.

We want Revenue Canada to give specific reasons for rejections, we want a better appeal process, and we stress the need for a consultative committee on disability issues to advise Revenue Canada.

We dealt with the disability supports deduction, which was an important measure. It was dealt with in an interim report of our committee in 2004 and was contained in the February 2004 budget. This provides a deduction, not a tax credit, to disabled persons in respect of specific expenditures made in order to carry out employment duties or obtain an education. We think this is critically important in opening up fields to the disabled in this country, and it is an essential means of getting people into the work force.

We recommended increases in the refundable medical expense supplement and the medical expense tax credit. We wanted to make RESPs more accessible for children and young people with disabilities. We wanted to deal with some of the issues that relate to families trying to fund long-term support for disabled persons, and we recommended an increase in the child disability benefit.

Overall, these and other measures will have a cost of approximately \$110 million a year in foregone revenue. This contrasts with the allocation set aside in the 2003 budget of \$85 million, and we think the modest overrun is justified by the urgency of the needs and the merits of the case we have put forward. We certainly were very sensitive to the issues of the overall costs of our program.

We have some more general comments to offer on the limits of tax programs generally in providing supports for the disabled. Sherri will speak to that point.

• (1540)

**Ms. Sherri Torjman:** Thank you, Bob.

As you can imagine, we had some very interesting and spirited discussions, as Bob mentioned. We recognize that the tax system can do only so much in terms of responding to the needs and concerns of persons with disabilities. But it wasn't really within our mandate to make recommendations beyond the tax system.

We decided to capture our discussions and the concerns that were raised and that we tried to address in our final chapter, called "Future Directions", where we identified some of the limits of the tax system, such as the fact that it's not of great assistance to most people with low income, it's of little assistance to aboriginal Canadians, and it doesn't do very much to help build a supply of services and supports across the country. It does have some very significant and important roles, which we did recognize, but there are serious limits.

We had several discussions around some of the areas for future investment. The final recommendation in our report says that if there is any future investment in the disability area, we're proposing that these funds be directed toward expenditure programs. We didn't want to put additional money into the tax system. The preference of the committee was to see these investments made in expenditure programs related to disability supports. We discussed income programs, disability support allowances, and other sorts of services.

The other issue I think is worth mentioning as a longer-term follow-up is that this was an interesting experiment in terms of government machinery, in the sense that we had a wide range of people talking about these issues and working with two departments and really trying to get through some of the areas of difficulty. One of the areas that's missing in many fields is the actual ability to continue talking about complex issues on an ongoing basis. So we made some recommendations about the importance of having government machinery that allows people to come together across departments, across issues, from various backgrounds to try to move forward the disability agenda.

We speak as well about the importance of communication and ensuring that the disability community and Canadians more generally have ongoing and up-to-date information about tax measures and programs.

We'll wrap it up there in terms of our presentation, and we'll be happy to answer your questions with regard to our report.

Thank you.

**The Chair:** Thank you.

Ms. Skelton.

**Mrs. Carol Skelton (Saskatoon—Rosetown—Biggar, CPC):** Thank you very much for being here today.

I have all kinds of questions, but we're limited to a few.

With regard to the new form, T2201, how many of these claims have been submitted by persons with learning disabilities and individuals with mood disorders since it was introduced in 2003? Have there been a lot? What percentage have been accepted?

**Mr. Robert D. Brown:** We don't have information on that. The form was substantially revised in 2003, and the members of the committee had input into that process. We consider the new form to be a substantial improvement on the previous one. It's much more direct and communicative and far simpler to use.

We did recognize in our work that persons with mental impairments, including learning disabilities, were at a disadvantage compared to individuals with physical impairments. Mental impairments are more difficult to identify and quantify, and they're not as well recognized in the community. We made a particular effort to try to improve the form in terms of its recognition of mental difficulties and learning difficulties, and we hope this has been achieved.

The form has just been out for a few months, so we do not have any statistics on how it has been received. We have anecdotal evidence from several organizations with which we had discussions saying the form is a substantial improvement and they welcome it. They have additional comments they'd like to make, and that's one of the reasons we recommended the consultative committee for CRA in order to keep this issue of constant improvement in the form at the forefront.

• (1545)

**Ms. Sherri Torjman:** Let me just add that one of the areas we discuss in our report is the importance of tracking the claims over time, now that we have an improved form in place. There will always be a need for improvements to the form, but we talk about the

importance of tracking that information in future and making sure it is in fact addressing the issues you're asking about.

**Mrs. Carol Skelton:** The disability tax credit only benefits individuals and family members with taxable income. Is that correct?

**Mr. Robert D. Brown:** Yes.

**Mrs. Carol Skelton:** Could you outline the policy objectives of the disability tax credit and explain why this support is only available to those who pay income tax?

**Mr. Robert D. Brown:** In general terms the purpose of the disability tax credit is to improve the fairness of the tax system. Persons with disability suffer additional costs in order to carry out their activities, including earning a livelihood where that is possible, and it is appropriate in effect to give some recognition to this in the tax system.

It's hard to keep track of all these costs; some of them are general and background rather than specifically identifiable. The present disability tax credit is equivalent very roughly to a deduction of something over \$6,000 to taxpayers in the lowest tax bracket. That's what it works out to be.

This is a fairness measure. It's not designed to provide a subsidy to the disabled, but to make the tax treatment of the disabled fairer. There is therefore an issue that it's not simply a matter of paying it out to everybody with a disability but paying it out to those persons who are disadvantaged by the tax system.

**Ms. Sherri Torjman:** It's also important to note that it is a transferable credit, so that if you're not claiming it yourself you can transfer it to someone who is supporting you.

**Mrs. Carol Skelton:** I was speaking the other night to a young man who is disabled and who didn't even know that such a thing existed. I of course asked why not. He said, "I didn't know it existed", so I think the communication to all disabled people isn't as good as it should be. I was wondering why it hasn't been made public a lot more than it has. Not everyone has a computer; not everyone has accessibility to that.

**Ms. Sherri Torjman:** Exactly.

**Mr. Robert D. Brown:** We totally agree with your conclusion that the communication of the disability tax credit has not been appropriate. There are persons out there who should receive it who do not. We have made a number of recommendations to improve the communication of the program—to improve first of all the knowledge of CRA's front line employees who are dealing with the public on these issues, and to distribute material through various organizations and associations in order to make sure it's more widely available. The best tax system in the world won't do the job if people don't know about it and about the programs that are in it.

**Ms. Sherri Torjman:** One of the things we tried to do was put together all the information on disability tax measures in one place. We consolidated this in an appendix. We've requested that this be kept up to date so that people have one place where the information would be available. We hope the government will in fact continue to do that.

•(1550)

**Mrs. Carol Skelton:** So you've recommended that very highly to all departments?

**Ms. Sherri Torjman:** Yes, absolutely. Communications is very big in our report.

**Mrs. Carol Skelton:** This is a question I would like to know the answer to. Could the DTC be redesigned as an allowance or a benefit that would be paid to all persons with severe disabilities?

**Ms. Sherri Torjman:** It certainly could be. Then you would be changing the objective of it. Right now its purpose is to recognize the fact that persons with disabilities have additional costs. Those persons with disability considered to be severe and prolonged incur additional costs as a result of that disability. You're really recognizing the impact of that cost and enabling their ability to pay tax by recognizing those additional costs.

In this case you would opening up the objective. You would be changing it completely to a different kind of benefit. Certainly that is something you may want to look at or consider in terms of future work, because many of the people with lower incomes, as we mentioned, do not really benefit directly from the current provisions. You would be looking at different kinds of design. Various groups have made proposals with respect to new design of the credit.

**Mr. Robert D. Brown:** In the course of our work, we spoke with some researchers in Quebec who were doing work for the Quebec government. They were working on proposals with respect to the Quebec disability tax credit, to replace that with a flat allowance. This has advantages and disadvantages. The advantage is it's a clear program, available to everyone. The Quebec proposal would be income-tested, in that it would be clawed back at higher levels of income. It would replace a whole variety of present tax measures, including disability tax credits, child tax credits, and so on and so on, so there's an offset on the other side, and it would deliver more support for low-income people with disabilities.

You have to, though, focus on the fact that some of these low-income people with disabilities are people in institutional care. You have to ask the question whether it is appropriate to provide them with additional sums when in effect their living needs are being met entirely out of public resources already.

**Mrs. Carol Skelton:** Do you believe that the current interpretation of the disability tax credit captures sufficiently the range of disabilities?

**Ms. Sherri Torjman:** It's certainly much improved from what it was. I think it has improved. We had long discussions as to whether we should go back to listing disabilities to ensure that it was an inclusive list of disabilities that were captured by the disability tax credit. We went away from that approach. We supported the more generic approach, as it is here. And I think that, with proper communication and proper training, we're far closer than we ever were to an adequate benefit.

**Mrs. Carol Skelton:** Please keep pushing to get closer.

**Mr. Robert D. Brown:** Yes, there's no question that there's more work to be done. That's why the recommendation for a consultative committee to CRA is a very important one, in effect, to keep the matter on the agenda and to result in further improvements to the program.

**Mrs. Carol Skelton:** Thank you.

**The Chair:** Thank you.

Monsieur Vincent.

[*Translation*]

**Mr. Robert Vincent (Shefford, BQ):** From what I gathered, 106,000 people who had been receiving the tax credit were sent a letter; 17,000 of them filed a new claim and 30,000 claims were rejected.

Can you tell us what caused those claims to be rejected?

[*English*]

**Ms. Sherri Torjman:** I assume that you're referring to the history of the program and the fact that there was a review and that there was a large number of refusals. That was really the purpose of having struck our committee, to examine that, and to find out what were the problems associated with that review. In our report we tried to actually address where we should be going now. We recognize that this was an unfortunate set of circumstances, in terms of what had happened, and we wanted to put forward a whole set of recommendations to ensure that would never be the case again, that there would be far more due process in terms of how applications were received, how people were notified about questioning decisions made with respect to their particular circumstances. So we really focused on where do we go from here, in terms of ensuring a due process in future.

•(1555)

[*Translation*]

**Mr. Robert Vincent:** Okay. So those 30,000 claims were rejected as a result of the changes made in form T2201. Is that it?

[*English*]

**Ms. Sherri Torjman:** I don't believe so.

I'm sorry, we don't have that information. I believe you're referring to the history of the program before the new form came out, that there were that number of refusals. There was consultation under way, actually, to change the forms, so the refusals came before the new form.

[*Translation*]

**Mr. Robert Vincent:** I gather from what you said that a tax credit would be available for employers who would accommodate their work stations to allow people with disabilities to join the work force.

How do you intend to urge those employers to hire people with disabilities? Have you designed some sort of program or process to provide those employers with an incentive to hire those people?

[*English*]

**Ms. Sherri Torjman:** Actually, our recommendation had to do with the need to look at various models for how best to introduce a tax credit for employers, because there's a whole set of questions related to that issue of employer-based tax credit that we felt it was important to examine. We have a particular recommendation that says to look at the U.S. model, because we knew it existed, but it's very possible there are similar credits in other parts of the world.

Our recommendation really focused on an examination of the value of such a credit and the possible designs for that kind of approach.

**Mr. Robert D. Brown:** We were very much struck with the U.S. program, which provides a credit to the employer who hires a disabled person. The credit, of course, is conditional on its being a net addition to employment—you don't fire a non-disabled person just to hire a disabled person—and it's a requirement that you keep the disabled person on for a year or two before you're eligible for the credit. But it does open up work opportunities for the disabled, and in the U.S. there is some evidence that it has led to more active opportunities for the disabled; that people are now looking for means of employing them.

It's not without its problems. One of them is the definition of who is disabled, where you have to have a more precise definition, but we think it's worthy of being looked at. One of the fundamental objectives of our report is to open up the labour market, to try to get those disabled individuals who are capable of becoming and wish to become involved in the labour force back into employment.

[Translation]

**Mr. Robert Vincent:** You mentioned the Work Opportunity Tax Credit in the United States. Do you have anything specific to suggest in terms of a similar program over here in Canada?

[English]

**Ms. Sherri Torjman:** Not yet. What we suggested is that there be some work done in this area, because before making a proposal you have to look at the details of a design for that kind of tax credit: what it would cost, who would benefit, what the eligibility criteria would be, and a whole set of parameters around the design of a tax credit.

We did not do that work; it was something we suggested be done. It really would have required resources and time beyond the mandate of our committee, but we felt it was important to point out the need for such a credit.

• (1600)

**Mr. Robert D. Brown:** There are a number of recommendations in our report that in fact relate to the supply of the services of the disabled: making it easier for them to get back into the labour force, a deduction for support expenditures, and so on. What we wanted was some attention made to the demand. Can we create a demand by employers who will seek out disabled persons and try to draw them into the labour force? That's positive for everyone. It's positive for the individual; it's positive for the economy.

There are some major issues in the design of that program that involve a significant amount of money, but we certainly think it's worth looking at.

[Translation]

**Mr. Robert Vincent:** Don't you think we should discuss that program and move it forward so that we can be ready? If we do not take concrete steps, those good intentions may remain just that, good intentions. Will specific steps be taken quickly, or will this program just remain a matter for consideration for some time?

[English]

**Ms. Sherri Torjman:** We hope that if there is interest in this it would be done as quickly as possible.

We should point out that there are some provisions that allow for capital cost deductions right now for employers if they are making certain modifications to their workplace to hire someone with a disability. We were looking more broadly at providing some incentives for employers to offset some of the additional costs associated with hiring, accommodation, support for persons with disabilities, training of their employees. There's a broad range of areas that could be supported through this.

It was really making the current provisions more open, and possibly looking for some new measures as well. We would hope that could be done as soon as possible, if there were interest in this.

[Translation]

**Mr. Robert Vincent:** Here is my last question. You mentioned a tax credit for low-income people. I gather that when both parents are working, they are not eligible, right?

[English]

**Ms. Sherri Torjman:** Perhaps we can talk about some of the specifics, because we made recommendations with respect to several specific credits. It depends on what credit we're talking about, and it depends on their level of income. They may well be eligible for that credit. Did you have a specific issue in mind?

[Translation]

**Mr. Robert Vincent:** From what I heard, people with a low income are eligible for every tax credit, but those credits decrease when a person works and earns an additional income. There is no recognition of the costs incurred by those people because of their disability. I understand this is because they have a higher income, but I cannot see why there should be a disparity.

[English]

**Ms. Sherri Torjman:** That's precisely why we were looking, in chapter 5, at the limits of the tax system. Maybe we should be looking at other ways of addressing some of these disability-related costs outside of tax measures, because you do get that kind of problem for some families—they will be just over certain thresholds, or just beyond certain cut-offs, and they will not be eligible, despite the fact that they may incur very high costs. We were concerned about the ability of the measures with which we were working to actually address the bigger issue that you are raising.

**Mr. Robert D. Brown:** The special child disability tax benefit effectively goes, in broad terms, to people with family incomes under \$35,000, and is clawed back between \$35,000 and \$50,000. We have a number of tax credits in the system that in effect are clawed back as income rises. There have been questions about the appropriateness of this, but we felt that this broad subject was beyond what we could comment on in our report.

[Translation]

**The Chair:** Thank you.

Mr. Powers.

**Mr. Russ Powers (Ancaster—Dundas—Flamborough—Westdale, Lib.):** Thank you.

[English]

I have a single question in my first round. It has to do with the logistics of a committee.

In May 2003 your committee was authorized, and in that intervening time between May 2003 and December 2004, when you tabled your report.... Perhaps you can take the time allocated to talk about the composition of the committee, your process, and the dialogue that you introduced in order to bring you to your recommendations. In a subsequent round, I'll talk about specifics of your report.

• (1605)

**Mr. Robert D. Brown:** First, our committee, as I mentioned, is composed of individuals with diverse backgrounds. They were social scientists, representatives of groups of the disabled, tax experts, human rights experts, members of the medical profession, and so on.

**Ms. Sherri Torjman:** There were 12 members; they are listed in the appendix to the report, along with their backgrounds.

**Mr. Russ Powers:** I'm sorry, I don't have a report.

**Mr. Robert D. Brown:** It took us some time, frankly, to jell, because people had different backgrounds and different ways of looking at things. We had to understand the present system, which is not simple, which is complex; that is one of the problems with it. We commissioned some studies and reports, one on aboriginal health and disability issues, one on some economic issues, and so forth, and we had some discussion—

**Mr. Russ Powers:** I'm going to interject at points, if you don't mind, Mr. Chair.

So from the time when you were in the conceptual stages to when you really got going, we're talking about two, three, four months?

**Mr. Robert D. Brown:** Yes, we spent probably three or four months just, in effect, familiarizing ourselves with the system in place, getting some research started, and getting some materials delivered to us, including, for example, all the briefs submitted to this committee.

We then met on a number of occasions, and battled our way through such issues as whether the disability tax credit should go to very low-income people who didn't have any tax, whether there should be some special listing of disabilities that would automatically qualify.... We went through dozens of types of issues, and we gradually worked down towards—

**Mr. Russ Powers:** I'm sorry to keep interjecting, but was that your decision, or were things clearly defined? Was there a narrowness to your mandate at times?

**Mr. Robert D. Brown:** Our mandate was to deal with those aspects of the tax system that impacted the disabled community. That was our limitation, but there are all sorts of other issues that one can raise, such as support issues, accessibility, and so on. We discuss some of those broader issues in our report, but our recommendations are concentrated on the tax issues.

**Mr. Russ Powers:** Thank you.

**Ms. Sherri Torjman:** When we looked at the submissions that had been made to the parliamentary committee, we did a content analysis effectively of these submissions. We wanted to be sure we went through the whole range of issues that were of concern to people and that the community had raised, that Canadians had raised.

We actually divided into several working groups. We had a number of subcommittees going and discussions in which people

would look at issues in-depth. Many of our members did background papers and actually did in-depth analyses of the questions that were being raised so that we were sure to address the concerns that had been brought here.

We built very much on the expertise of the committee members themselves. When there was a legal question, we asked some of our legal representatives to look into that particular area. When there was an issue related to qualified professionals, we asked some of the medical and psychological people on the committee to look into those questions, so we did build on that inherent expertise in the group and asked for that leadership.

**Mr. Russ Powers:** And when and how did determining the report play out—in other words, after the discussion or the consultation stage in developing the report?

**Mr. Robert D. Brown:** Of course, as is inevitable, we started work in the spring of last year, 2004, on various drafts of the report. In some cases, I suspect we went through fifteen or twenty drafts before we had the input of the committee. We went back and forth on issues, did more research, and so on. Frankly, we were very proud of ourselves in that we were able to come up with a report that I think has some substantive recommendations and that was unanimously supported by the members of the committee, but it took a significant amount of discussion to reach that point.

• (1610)

**Ms. Sherri Torjman:** When there were areas around which it was difficult to find agreement, often we went back to the principles to which I referred right at the beginning. We would say, "What are we trying to achieve here? What would our principles tell us we should be doing?" That really helped to guide our decision-making.

**Mr. Russ Powers:** Just as my closing comments, I'm very complimentary of the fact that you were able to accomplish this over a twenty-month period, from basically the authorization of the task force being created, to going through the public consultation and the internal consultation, and then developing a report. All I've seen thus far are the recommendations, and they're quite concise. My questions will be on the specifics if I get a second chance.

**Ms. Sherri Torjman:** We often say we ourselves learned from that process—all of us—so I think it was important for every single committee member to actually go through that process of trying to grapple with the issues and arrive at consensus. Thank you.

**Mr. Russ Powers:** And my final question is would you all be willing to come back to work on the elements of your future, if indeed you were asked?

**Ms. Sherri Torjman:** We certainly would. Thank you.

**The Chair:** Thank you, Mr. Powers.

Mr. Julian, who would have been speaking next, was called back to the House. He has to give a speech. I told him that if he left his stuff on the desk, then he could not only have his ten minutes, but his five minutes when he comes back. I'm sure we're all in agreement to accommodate him, because with a small committee like this, we have to be fairly flexible.

I'll ask a couple of questions in my time.



With the budget standardized at \$85 million before, this year's request is essentially for \$110 million in the next two weeks exactly right now.

**Mr. Robert D. Brown:** Yes, the amount allocated in the fiscal framework by the government was \$85 million with adjustments in order to support the implementation of whatever measures the government decided to take from our report. Our recommendations involve an annual revenue loss of \$110 million, and therefore are slightly in excess of our fiscal framework. However, we thought this modest increase was justified by the circumstances.

**The Chair:** Have you received any nudges or winks from the Minister of Finance?

**Mr. Robert D. Brown:** The Minister of Finance is very careful about not commenting on issues before the budget. He might have given us the very smallest wink that he was going to be receptive to considering positively some of the things we talked about.

**The Chair:** Are you comfortable with the section that deals with the appeals? As you note, it's those people who might wish to appeal who have the least amount of resources to do so. On these recommendations, are you satisfied that cost, \$4 million, will address those particular needs?

**Ms. Sherri Torjman:** I think we're comfortable with the recommendation. Quite frankly, we're hoping that by virtue of the fact that we're recommending other kinds of procedures that should be in place in terms of decision-making, we actually will see a reduction in the number of cases that go to appeal. Ideally, we would like to see a process where people have information, where they understand the reasons for the decision, and there is less of a need for an appeal process. We would hope, at the end of the day, that the numbers going to appeal actually will go down, and that's why there was a fairly modest amount for that particular recommendation.

**The Chair:** If you must know, that's one of the best answers I've received since I got elected.

Various groups have presented to you, and there was one, the Coalition for Disability Tax Credit Reform, that were talking about life-sustaining therapy, particularly the type-one diabetes pumps and those kinds of things. When you receive those kinds of deputations, those kinds of concerns, are you comfortable with the addressing of life-sustaining therapies in your recommendations?

• (1615)

**Mr. Robert D. Brown:** I think we're satisfied with the recommendation we made. We certainly received representations about life-sustaining therapy in broad terms. If life-sustaining therapy takes 14 hours a week over three occasions, it becomes the equivalent of an impairment for qualifying for the disability tax credit. We think that the application of this rule could be improved by considering aspects of monitoring and essential recovery in determining whether a person met the 14-hour time limit. But we think it's a broad issue and not limited to one specific disease. It's something where you're trying to be fair right across the board.

**The Chair:** When a jurisdiction like Ontario makes gestures towards things such as the pump for diabetes, do you take into consideration that there are various other levels of support, depending on the province or territory? How does that aspect come into play in your report writing?

**Mr. Robert D. Brown:** Certainly there are variations, and that provides an example of the limits of the tax system, because the tax system is a blunt instrument. You give somebody a credit or you don't give somebody a credit, but you can't tailor the credit to their exact circumstances because it varies so much from individual to individual.

The support given by various provincial governments with respect to the disability pump varies substantially. But we think on the whole that it's the therapy that people are actually receiving that should be recognized for tax purposes, not the therapy they might receive. Therefore, we think there are aspects in terms of insulin treatment, particularly for younger children, where some aspects of the monitoring of glucose levels, testing for glucose levels, adjustment of the insulin dosage, and so on, are all part of the therapy and should be recognized. I think that's the heart of our recommendation and we did not go beyond that.

**Ms. Sherri Torjman:** Effectively what you're asking about is a very important issue, a complex issue. We've had long debates about how best to address some of these needs where you have need for a life sustaining therapy or when families are incurring very high costs. Is it best that these be delivered through direct programs at the provincial level, for example, or should we be enhancing federal tax credits? What is the best way to do this?

On probably every decision, we've really had some either direct or indirect discussion around the question you're asking. It's a bigger policy issue actually, so we dealt with the mandate that we had, all the time recognizing that this was a bigger question.

**The Chair:** On the issue of chronic pain and keeping people in their homes, where such a thing as chronic pain may be a little more difficult to recognize and they have those expenses of actually maintaining a home, how did you deal with that and what do you feel we can do to make that situation better?

**Mr. Robert D. Brown:** Chronic pain is certainly a major issue. Chronic pain can be disabling. A person with chronic pain is incapable, in some instances at least, from carrying on the ordinary activities of daily living. We certainly think that should be recognized, and there are some changes in the form that I think will facilitate that.

The broader aspect of trying to maintain people at home can only be dealt with to a certain extent through the tax system. There are other aspects to it that would need direct expenditure programs or other interventions. You can't do the whole job through the tax group.

**Ms. Sherri Torjman:** Exactly, and this is certainly one area where you're really looking at supports like homemaker assistance, for example, or home care or attendant care, to provide some support for people in the home.

We talked often about the aging society, the fact that there was going to be more demand for these kinds of supports, and the fact that we really needed to be looking much more broadly at the issue of supports for independent living. That's why we raise it in the last chapter, saying we can deal with only some of the pieces of this, with respect to costs.

We can recognize that there are households incurring extra costs as a result of their disabling conditions, whether they are chronic pain or whatever, but that's as far as we can go. We don't, however, feel that's really going to be getting at the question that this country is facing, and that's the fact that we do have an aging population in addition to a certain percentage, 15%, of the population with a recognized disability.

• (1620)

**The Chair:** What about fully deductible property tax credits or credits for home heating costs, utility costs, and those types of things? Were they deemed to be something that would be beyond...or were they something thought of as reasonable for people with chronic pain?

**Mr. Robert D. Brown:** It was beyond the terms of reference of our committee. We were trying to work out the appropriate supports for the disabled community, and we were looking particularly for additional costs or additional barriers that the community faces. Home heating costs and property taxes are an issue for all of us. They're not limited to the disabled.

**The Chair:** Thank you.

We'll go to the five-minute round, again starting with Ms. Skelton.

**Mrs. Carol Skelton:** The word "prolonged" bothers me in the whole disability tax credit issue. You know very well what I'm speaking about when I say the word "prolonged", in that it excludes many people with serious, long-lasting disabilities. You did not make any formal recommendation on this. Have or did you receive recommendations on the words "prolonged diseases and disabilities"?

**Mr. Robert D. Brown:** We certainly receive recommendations on the requirement that the disability be all the time or almost all of the time.

First of all, we thought a good part of this represented a misunderstanding, possibly originally on the part of CRA, as to the meaning of the legislation. When people have a disabling illness or condition it is almost always that the condition is permanent or at least lasts for a long period of time. You don't get schizophrenia on Monday, get cured on Thursday, and then get sick again next Tuesday; you have schizophrenia for a long period of time. The symptoms can be intermittent: you can have symptoms one day and the next day have no symptoms. But the point is the disease or the condition goes on all the time, and the impairment in your ability to carry out activities of daily living also goes on all the time.

A good friend of mine, for example, has schizophrenia. Most days she is certainly normal, but she can't drive a car downtown—she can't even take the subway—because she might have an attack and be a danger to herself or even to other people. She has a condition that results in a permanent impairment, and we believe it should qualify.

We also think that CRA is coming to that conclusion, perhaps gradually, but we urge in the report that this issue be clarified and dealt with specifically in the forms and material for the credit.

**Ms. Sherri Torjman:** I think we address the issue you're talking about in pages 37 to 39, where we look at the issue of prolonged

conditions and the fact that, as Bob was saying, you may have a condition but your symptoms are not always present.

**Mrs. Carol Skelton:** Thank you. I appreciate that.

I'm going to follow up on our chair's questioning. Did you re-evaluate the purpose of excluding working, housekeeping, and social and recreational activities from the list of basic activities of daily living? Did you look at it completely and study it?

• (1625)

**Ms. Sherri Torjman:** We had very long and spirited discussions on that issue. I guess the question became at what point do you open a tax credit up so broadly that you're including social functioning? We thought that if you are getting into areas of social functioning in that way you probably should not be using the tax system as your instrument of delivery.

It's not that we disagreed with the need to look at social functioning; it's that we felt the instrument wasn't a good match with what you were trying to achieve at that point. We didn't make a recommendation in that regard, although we talk about the social definition of disability in chapter 5 and the importance of moving in that direction.

So there was a lot of discussion and recognition of that particular issue.

**Mrs. Carol Skelton:** That's great. Thank you.

**The Chair:** Monsieur Vincent.

[Translation]

**Mr. Robert Vincent:** Under recommendation 4.1, you recommend that the limit of expenses claimable under the medical expense tax credit by caregivers be increased from \$5,000 to \$10,000. Can you tell us more specifically how that tax credit can assist caregivers?

[English]

**Ms. Sherri Torjman:** It's true. Recommendation 4.1 is really to recognize the fact that many caregivers or households who are caring at home for dependents with severe disabilities actually incur very high costs and are paying these costs out of their own pockets. We wanted to find some way of providing additional recognition of those very high costs. That's the purpose of the recommendation: to allow households to claim more of those costs.

[Translation]

**Mr. Robert Vincent:** Take the example of a couple whose disabled child turns 18 and becomes eligible for social assistance. This child still needs to be cared for by his parents. However, if the father earns between \$30,000 and \$35,000 per year and the mother stays at home as a caregiver because they cannot afford to hire a caregiver, they are no longer eligible for the tax credit because the child, who is 18, now has an income. What can we do for those people whose child turns 18 but who still have the same expenses as before?

[English]

**Ms. Sherri Torjman:** If they are 18 years old and have a taxable income, they can claim the credit themselves. If they're on social assistance and they don't have a taxable income, they can transfer that credit to someone else to claim on their behalf. I think a lot of people probably don't know about the fact that the credit—the disability tax credit, in particular—is transferable to another supporting person.

In terms of the cost, the itemizable costs, or the health-related and disability-related costs that the family may be paying on behalf of that person—that's really why we recommended an increase in the amount that the household or family would be able to claim under the medical expense tax credit.

As Bob was explaining before, there's a difference between its purpose and the purpose of the disability tax credit. The medical expense tax credit really is intended to recognize costs that can be quantified, or for which you can obtain a receipt. The disability tax credit is more to recognize the hidden and additional costs of disability, if you have a disability that's considered to be severe and prolonged. So if the household, on behalf of that individual, is still incurring costs that they can itemize, that they can list, and for which they have receipts, they can still claim those costs on behalf of that person, up to the level that's permitted currently in the tax system—up to \$5,000. We're recommending that it be increased to \$10,000.

• (1630)

[Translation]

**Mr. Robert Vincent:** To claim those costs, they need receipts for medical costs. A caregiver who stays at home to care for a disabled person is not eligible for a tax credit.

[English]

**Ms. Sherri Torjman:** Exactly. I guess you're talking about a credit for a family member who is at home caring for a person with a disability.

There are caregiver credits in the current tax system. They're certainly not adequate. They're not very high, and they're not intended to give a salary, but there are caregiver credits in the current tax system, so the person you're describing should have access to a caregiver credit.

We have appendix 4, which describes all the tax measures. It certainly would be worth looking at that particular case with respect to what that household would be eligible for.

**The Chair:** Merci.

Mr. Powers.

**Mr. Russ Powers:** I would like to touch on recommendations 2.1 and 2.2. In essence, you propose realigning the wording for clarification purposes. Beneath your recommendation is the statement that “This recommendation is for clarification purposes and does not involve any revenue cost. It is not intended to alter the scope of eligibility for the credit.” Could you please help me in that statement? It's particularly affixed to those.

**Ms. Sherri Torjman:** The credit is intended for persons with physical and mental disabilities. Unfortunately, there has been a real problem, as we identified earlier, with respect to persons with mental

disabilities. They certainly were having difficulty getting access to the credit, because of the way in which the eligibility criteria were being interpreted. It wasn't a question of changing the credit because it didn't include these people; we identified the problem as one of interpretation and administration of the credit.

The essence of our recommendation really focuses upon where we identified the particular problem.

**Mr. Robert D. Brown:** We think the interpretation of the act is gradually modernizing, and that the present interpretation probably parallels that which we urge in the report. We think it would be better to make this more explicit in the actual legislation. In part it's because of the need for greater clarity dealing with impairments to mental functions in particular, which have not always been well recognized in the past.

**Mr. Russ Powers:** As a supplementary, did you find in your analysis that the individuals who are applying to be eligible for this credit were being potentially turned down because of interpretation of the wording? Was your intention to strengthen the definition and provide clarity to the terminology?

**Ms. Sherri Torjman:** Yes, indeed.

In regard to the submissions that had been made to your committee—and this has been documented by a number of national organizations—there was indeed a concern that people were being turned away because of the interpretation. We felt it was important to address this by clarifying the interpretation, but also by having a clearer definition of “mental function” in particular, which is what we subsequently do in recommendation 2.2.

So it was interpretation, but also procedure and administration as well with respect to clarity of the form.

**Mr. Russ Powers:** As my next question, in going through your analysis, I think you did an extraordinary job of attempting to fairly deal with individuals with mental illness and learning disabilities, while at the same time recognizing the progressive and the degenerative diseases like multiple sclerosis and things such as that, with the intention of moving toward fairness in the administration of the DTCs and so on.

You can read between the lines—and I've had a quick chance to speed read this thing—and you didn't make any specific recommendations in that area. Or do you feel those diseases were covered off in all your recommendations?

• (1635)

**Ms. Sherri Torjman:** On degenerative conditions in particular?

**Mr. Russ Powers:** Yes.

**Ms. Sherri Torjman:** I think we actually did address that in recommendation 2.4. We really arrived at recommendation 2.4 with respect to the impact of the accumulative effect of a condition because of the degenerative conditions that were present all the time but did not manifest themselves continually, which were quite episodic, could “remit and relapse”, to use the technical term that was used by several members of our committee.

So without necessarily saying we are referring to specific conditions in our recommendation, we kept it generic. We did, but it was absolutely with respect to those kinds of degenerative conditions that we wanted to make the change.

**Mr. Russ Powers:** Thank you for that clarity.

Thank you, Mr. Chair.

**The Chair:** Thank you.

[*Translation*]

Mr. Julian, you have 10 minutes.

**Mr. Peter Julian (Burnaby—New Westminster, NDP):** Thank you very much.

[*English*]

I apologize for stepping in and out of the committee hearing. There was a bill in the House that was supposed to come up but didn't, and then did.

As a rookie, I've been told you have to master the art of being in two places at one time. I haven't figured that one out yet, although some of the older members have.

I appreciate having the ten minutes to open just the same. You may have answered these questions. If you have, please let me know.

I'm interested particularly in the employment thrust of what you're proposing, and more details on recommendations 3.7 and 3.8. You talked about businesses and the deductibility of capital expenditures to accommodate people with disabilities in the workplace. I want to know the extent to which you've studied how that is used by business now. And since the recommendation is, of course, that it be more widely known, what would be an achievable target for businesses?

Secondly, you mention in recommendation 3.8 that government should review the effectiveness of the United States' work opportunity tax credit. Of course, we know that Americans are far ahead of us in a number of disability issues as a result of the Americans with Disabilities Act of 1990 and a number of other measures that have been taken. What is your sense of the impact that act has had in the United States, and what do you think the impact would be in having a similar measure here in Canada?

**Mr. Robert D. Brown:** To answer your first question, about recommendation 3.7 and the deductibility of capital expenses, we do not have any specific information from CRA about the amount of such expenses being claimed, but by discussion in the community and with some CRA officials we think the take-up of this incentive is quite modest. That is, not a lot of people are claiming it.

We think in part it is due to the fact that it's simply not widely known. We believe this provision, which allows an accelerated write-off of certain employer expenses to accommodate disabled persons in the workforce, can be important in getting people to deal with things such as doors, corridors, access issues that are very important to giving opportunities for the disabled to be employed. We think CRA should publicize this in their publications, put it on some of their websites, and make it more available to the public.

Your next question was about recommendation 3.8, which concerns the United States' work opportunity tax credit. We had a discussion on that before you came in, but briefly, the U.S. has a program that, by reports, has been fairly successful. It provides a credit to employers who employ a disabled person.

As with anything else in this area, there have to be rules: you can't displace someone who isn't disabled by somebody who is; you have to keep the disabled person employed for a certain length of time; the disabled person has to meet certain criteria for being disabled—and so on. What we were concentrating on is that this is an example of dealing with the demand side for employing disabled, whereas all of the other measures we're talking about really deal with the supply side, or how to get people into the labour force. We're talking about making employers more anxious to employ disabled people.

There's quite a discussion on pages 80 and 81 of our report on this issue. In brief terms there are some advantages and disadvantages, but we think it's something that should be looked at. It has had an impact in the United States, and it really is an essential ingredient of an overall policy to improve access for the disabled to the workforce and enable them to play a useful part in society.

● (1640)

**Mr. Peter Julian:** Do you have any details about the impact and the pick-up in the United States? You mention the debate, and there's a discussion of how it might apply. I'm interested in more details, if you have them.

**Mr. Robert D. Brown:** We can see if we can locate something. We will see whether we can provide that to the clerk of the committee.

The information, which is from the United States, is that it has been a moderate success. There's information that it's not just a few people; it's a number of thousands of people who have been employed under this provision. It's a question of judgment how many of these people are employed who wouldn't have been if you didn't have the credit, but it seems to have had some effect in the United States.

**Ms. Sherri Torjman:** If you're interested in accommodation issues generally and workplace accommodation, we recognize this in our discussions as a much broader question. The tax credit for employers is one component of what ideally would be a large agenda with respect to accommodation in general and workplace accommodation in particular.

As part of our work we had some informal discussions with one particular employer, RBC Financial Group, who talked about what they were doing in terms of accommodation: a whole range of measures with respect to the training of their staff and how they modified some of their work schedules. It was very interesting. In fact, my own organization at Caledon Institute did some documentation of it, because we were so fascinated by what they were doing.

As a committee, if you are interested in workplace accommodation—and it's such an important area—it's important to place this piece in a broader context of a whole range of measures that ideally would be undertaken in Canada.

**Mr. Peter Julian:** This is really a crucial issue. I was part of a consortium of disability groups in British Columbia that set up a disability employment network. Recommendation 3.7 in particular is not something we put as much emphasis on, not understanding the mechanics, and it certainly would be if it was more widely publicized. It would be credible with businesses, and another way of making sure that very talented people with disabilities who will require some accommodation in the workplace will actually be able to approach businesses while knowing that the businesses are going to have to cover that cost entirely on their own.

**Ms. Sherri Torjman:** Exactly.

**Mr. Peter Julian:** I know my time is ticking away, but another question I wanted to address was about disability supports. You may have already talked about the establishment of a disability supports credit. I believe the estimate is \$15 million for deductions.

**Ms. Sherri Torjman:** Yes, and that's already in place. It was announced in the last federal budget.

**Mr. Peter Julian:** How did you come up with that estimate of \$15 million?

**Mr. Robert D. Brown:** The estimates of the costs were provided to us by the Department of Finance.

This one is a very rough estimate, because the provision was only in effect for the 2004 year. We do not yet have statistics as to the amount that has been claimed on tax returns; that will only come when people file their tax returns over the next two months.

It was based on an analysis of the costs that were claimed in respect of the medical tax credit, where it gives you a credit against tax for certain types of expenses that would now qualify for a deduction. It gives you a higher rate of benefit in effect, and from that an estimate of the cost was derived. It deals with things like voice-recognition software, attendant care, captioning services, and so on.

The numbers won't be immense, because these things are fairly scarce. That is, there isn't a huge number of them around. We therefore made some estimates based on the likely take-up in respect of this type of cost.

• (1645)

**Mr. Peter Julian:** Do you recall how many people that \$15-million figure was based on? There must have been an average.

**Mr. Robert D. Brown:** Doing a quick survey of some of our advisers, no, we did not. We think it would be a number in the tens of thousands—10,000 or 20,000 or 30,000. It won't be a million.

**Ms. Sherri Torjman:** The participation and activity limitation survey was also used to help derive these figures. That's a national survey that looks at disability in the country, at the numbers of people who have a disability, and at the costs people are incurring in respect of their disability. That survey was used to help with those estimates in terms of the costs of some of the items.

**Mr. Robert D. Brown:** Based on input, the numbers involved in this claim might be in the order of 50,000 individuals. That remains to be confirmed, of course, because the 2004 tax data has not been analyzed.

**Mr. Peter Julian:** So it would be about \$300 per person.

**Mr. Robert D. Brown:** Yes, in terms of tax relief, that might well represent an expenditure of \$1,000 or \$2,000.

**Mr. Peter Julian:** Yes, but basically with the estimate of 50,000 individuals, it's about \$300 each.

**Mr. Robert D. Brown:** That's very rough.

**Mr. Peter Julian:** Okay, thank you.

**The Chair:** And you will be able to provide both that report and that survey to Mrs. Burke?

**Ms. Sherri Torjman:** Oh, absolutely. The survey is Statistics Canada's survey, so it's actually available on their website right now. The cost data are available.

**The Chair:** I have two quick questions.

The National Institute for the Blind certainly is encouraged by the report and recognizes that tax policy is helpful. As a technical advisory committee, you demonstrated very collaborative work, very positive cooperation. Their concern is that some kind of committee be established to continue addressing the question of chronic levels of poverty in the disabled communities. I'm wondering if you could offer some advice in terms of the establishment of that, and the need for it.

**Ms. Sherri Torjman:** In our final chapter we talk about the poverty issue and the fact that there is a disproportionate percentage of people with disabilities who live in poverty, and it was a major concern. We also point out that the tax system is of very little assistance to these individuals. We identify the importance of addressing the poverty issue without going specifically into the recommendations around it.

The continuation of some kind of mechanism to enable the discussion of possible solutions would be very helpful. We talk about the need for some kind of machinery, I think we say, or some mechanism to ensure that there is a place for that discussion.

I think what was important about this committee is that it provided a venue to bring a lot of the issues forward and to resolve some of these complicated questions. I think they're quite right in saying there is a need for similar kinds of processes around equally complex issues related to disabilities.

• (1650)

**The Chair:** I appreciate that very much.

As you met through your 20 months with all these different organizations.... The question of members of Parliament and their own ability to accommodate and address the needs of that constituency is something, I think, that bothers all of us here in the room. Would you feel that at least on the national front, fully accessible accommodation for the disabled would be something you'd expect as a minimum from a member of Parliament's office in servicing the constituencies?

How's that for a loaded question?

**Ms. Sherri Torjman:** Well, yes and no.

**Mr. Robert D. Brown:** Certainly we expect recognition of disability issues and recognition of access issues—with respect, in effect, to everyone in society. You can't totally equalize opportunities; otherwise we would pave all the national parks in order to provide wheelchair access. This isn't realistic. I think to the extent we can humanly do so, even at the extent of some considerable cost, we need to make steps towards accessibility for the disabled. It is fair, and it is good economics, to allow for the inclusion of these people and their contribution to society.

Sherri.

**Ms. Sherri Torjman:** I mentioned in the introductory remarks that we were guided by three major principles, one of which was accommodation. While we could make recommendations only with respect to the area of our mandate, which was the tax system, we certainly support—and I know I would speak on behalf of our members when I say we would support—the principle of accommodation being applied more broadly, particularly to the Hill and members of Parliament, where people feel that they can have a voice, or have their voice heard. That's extremely important.

I think your question raises another point I want to comment on. That is that we made 25 recommendations and certainly would hope that the letter of these recommendations would be followed. But equally important in our view is the spirit of this report. The spirit of this report is what is embodied in those principles, and I think we would be supportive of any way in which those principles could be furthered.

**The Chair:** Thank you very much for your presentation today. It was very helpful, illuminating, and illustrative, so on behalf of the committee, thank you for your presentation.

**Ms. Sherri Torjman:** Thank you for the opportunity.

**Mr. Robert D. Brown:** If you would, allow Sherri and me to thank you and the committee for the past work you have done with respect to clarifying issues of assistance to the disabled. We have read the reports and submissions to this committee and your own report, and we think it's a very positive contribution.

**The Chair:** Thank you.

As our deputation is adjourning, I wonder whether it would be appropriate for us as a committee to pass a resolution to the Minister of Finance to endorse the report and formalize our support for it—something along that nature.

**Mrs. Carol Skelton:** Mr. Chair, you believe that's what we should do, so I will move that we endorse the report and forward it to the Minister of Finance.

**The Chair:** Mr. Julian, to second it.

**Mr. Peter Julian:** I would second it as a first step toward dealing with disability issues.

**The Chair:** I also feel it's important that these people know that at this level they're getting an endorsement for a job well done. This way, the minister also knows we've had a chance to review it.

Is there any discussion on that resolution?

**Mr. Peter Julian:** It would be worded as the first step?

**The Chair:** Yes.

It's moved that we endorse the board of the Technical Advisory Committee on Tax Measures for Persons with Disabilities as an important first step in addressing disability tax fairness. How's that?

• (1655)

**Mr. Peter Julian:** I was thinking more of disability issues in general.

**Mr. Russ Powers:** Will it be referred to the appropriate minister?

**The Chair:** Yes.

**The Clerk of the Committee:** So it's moved that the committee endorse the report as an important first step in addressing—

**Mr. Peter Julian:** Issues for Canadians with disabilities.

**The Chair:** I hope there were other first steps before we came on the scene. I don't know if that's particularly...

Do you agree that there might have been some work done before you guys?

**Voices:** Oh, oh!

**Mr. Russ Powers:** How about “this committee's first step” then?

**Mrs. Carol Skelton:** Yes, “this committee's”.

**The Chair:** “This committee's”. Okay, very well done. Thank God for that municipal experience.

(Motion agreed to) [See *Minutes of Proceedings*]

**The Chair:** Let the record show it was unanimous.

Are we going to deal with everything else in camera?

**Mrs. Carol Skelton:** Yes, we should.

**The Chair:** Thank you very much.

[*Proceedings continue in camera*]









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