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CANADA

CANADIAN IDEAS: LEVERAGING OUR STRENGTHS

Report of the Standing Committee on Finance

Honorable Wayne Easter, Chair



FEBRUARY 2020
43rd PARLIAMENT, 1st SESSION

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on Finance**

**Hon. Wayne Easter
Chair**

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NOTICE TO READER

Reports from committee presented to the House of Commons

Presenting a report to the House is the way a committee makes public its findings and recommendations on a particular topic. Substantive reports on a subject-matter study usually contain a synopsis of the testimony heard, the recommendations made by the committee, as well as the reasons for those recommendations.

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THE STANDING COMMITTEE ON FINANCE

has the honour to present its

FIRST REPORT

Pursuant to its mandate under Standing Order 108(2), the Committee has studied the pre-budget consultations 2020 and has agreed to report the following:

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LIST OF RECOMMENDATIONS

As a result of their deliberations committees may make recommendations which they include in their reports for the consideration of the House of Commons or the Government. Recommendations related to this study are listed below.

The House of Commons Standing Committee on Finance recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

Recommendation 1

Adopt the recommendations of the Expert Panel on Sustainable Finance that are within federal jurisdiction and support other jurisdictions and the private sector to do the same..... 20

Recommendation 2

Adopt a transparent environmental framework with legislated five-year GHG reductions targets to achieve net-zero emissions by 2050, and publish the government’s ongoing progress in mitigating the impacts of climate change..... 20

Recommendation 3

Develop and implement a fully funded strategy to transition to a low-carbon economy, which would limit some of the most devastating impacts of climate change for our generation and those to come while putting justice for Indigenous people, workers and the least fortunate at the heart of the transition to a green economy..... 20

Recommendation 4

Expand the network of rapid charging stations for electric vehicles..... 20

Recommendation 5

Examine ways to encourage more Canadians to transition to zero-emission vehicles and manufacturers to produce and sell a greater number of such vehicles..... 20

Recommendation 6

Create a rebate for used electric vehicles..... 21

Recommendation 7

Continue to help establish and maintain Indigenous protected areas and conservation areas so that Canada fulfills its international commitments to protect biodiversity by 2020 and beyond..... 21

Recommendation 8

Invest \$10 million annually over three years towards paediatric cancer research..... 23

Recommendation 9

Invest \$2.5 million to provide all firefighters with mental health awareness training..... 23

Recommendation 10

Consult with industry stakeholders and healthcare providers to help address funding needs to coordinate mental health services across the country..... 24

Recommendation 11

Invest \$16 million over four years to enable Inuit, Métis and First Nations communities and organizations to foster Indigenous leadership and involvement in mental health care, and to effectively respond to the disproportionate impacts of climate change on the mental health of Indigenous peoples and communities..... 24

Recommendation 12

Implement a universal, public, national pharmacare program..... 24

Recommendation 13

Increase the federal tobacco tax, which has proven effective in reducing tobacco use among youth..... 25

Recommendation 14

Support the existing work of the Canadian Cardiovascular Society (CCS) on cardiac benchmarking in Canada to create a permanent national cardiac benchmarking program in accordance with the CCS plan, by making a three-year investment of \$2.5 million each year to enable the CCS to sustain the program. 25

Recommendation 15

Support the implementation of a new national diabetes strategy based on the Diabetes 360° framework and facilitate the creation of Indigenous-specific strategic approaches led and owned by Indigenous groups. 26

Recommendation 16

The government move forward with dedicated funding to improve access to rare disease treatments in the upcoming fiscal year..... 26

Recommendation 17

Invest in comprehensive home care for people who cannot keep living in their homes..... 26

Recommendation 18

Invest in a national campaign to promote skilled trades as first-choice careers and provide funding for data collection of local and regional labour market information, so that all levels of government, employers, and other relevant organizations are able to better match Canadians with available job and career opportunities. This will also allow governments to manage future labour skills requirements. 27

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Undertake a comprehensive review of the Employment Insurance system, including the “black hole” and to guarantee the independence of the fund..... 29

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Increase the duration of EI sickness benefits from 15 weeks to 50 weeks. 29

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Work with the various hotel and tourism associations in Canada to develop and implement a program to address seasonal labour shortages. 29

Recommendation 22

Replicate the new three-year immigration pilot program for the agri-food sector, which gives temporary foreign workers the option of becoming permanent residents, in the hospitality industry in order to mitigate the negative effects of the labour shortages that industry experiences. 29

Recommendation 23

Review and update the Temporary Foreign Worker Program by reducing application fees, simplifying the process for workers submitting new applications and creating a path to permanent residence. 30

Recommendation 24

Establish measures that will encourage recent graduates and immigrants to accept jobs in rural regions. 30

Recommendation 25

Make changes to the succession planning measures related to family business and farms to ensure fairness and certainty in intergenerational transfers, and that such transfers are done in an equitable way. 32

Recommendation 26

Address the backlog of land claim and self-government negotiations with Indigenous organizations by increasing the staffing levels of federal negotiators. 33

Recommendation 27

Increase its support for Indigenous housing, including dedicated funding for northern communities. 33

Recommendation 28

Speed up work to improve Indigenous communities by:

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- Renovating existing housing and building new housing;
- Implementing Bill C-92, which addresses child and family services..... 33

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Continue to negotiate bilateral funding agreements with the provinces and territories to enhance the quality of child care services by improving wages, working conditions and training for workers; to improve access by significantly increasing the number of quality, licensed child care services that offer inclusiveness and flexibility for all age groups, based on a planned and publicly managed approach; and to make child care affordable for parents. 35

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Modify the eligibility criteria for the Canada Pension Plan disability benefits and the disability tax credit to include people with episodic disabilities under the new definition of disability in the *Accessible Canada Act*. 37

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Amend the disability tax credit to make it refundable..... 37

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Eligibility for the disability tax credit (DTC) and a registered disability savings plan (RDSP) be uncoupled so that individuals who are denied the DTC do not have their RDSP government co-contributions clawed back. 38

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Include withdrawals from Registered Retirement Savings Plans and Registered Retirement Income Funds that are made for medical reasons among the income exemptions for the Guaranteed Income Supplement. 38

Recommendation 39

Establish measures for employers to support employee training and retention for those age 65 and over who want to work, and raise the maximum income that seniors can earn before losing part of their Guaranteed Income Supplement payment. 38

Recommendation 40

Increase the Canada Pension Plan and Quebec Pension Plan survivor's benefits..... 38

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Extend to three months the duration of the period during which Old Age Security benefits are paid to a deceased individual for the benefit of the surviving spouse..... 38

Recommendation 42

Introduce a fund to support community organizations that advance the human rights of LGBTQI2S Canadians. 39

Recommendation 43

Invest in veterans issues, particularly to eliminate the delays veterans experience while awaiting a decision regarding their request for financial support. 39

Recommendation 44

Work with the provinces and territories to create a national public registry of the beneficial owners of corporations operating in Canada..... 41

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Partner with the provinces and territories to complete all flood maps in Canada to ensure citizens have a fuller understanding of the risks faced when purchasing a home and introduce a national flood insurance program that recognizes the varying levels of risk faced by Canadians depending on their location and relevant demographic factors. 41

Recommendation 46

Commit additional funding for the Disaster Adaptation and Mitigation Fund. 41

Recommendation 47

Increase funding for the Royal Canadian Mounted Police to strengthen its capacity to recruit and train more officers. 42

Recommendation 48

Maintain current subsidies for social housing agreements while increasing budgets for building, renovating and remodelling social and affordable housing. 42

Recommendation 49

Launch a national housing forum that would bring together provinces, territories, municipalities and the federal government to analyze municipal and regional housing requirements and coordinate action on key solutions to affect housing affordability, including both demand and supply-side measures, as well as rental housing and supply and data gaps. 43

Recommendation 50

Establish a program to provide home energy audits for homeowners and invest in home energy retrofits. 43

Recommendation 51

Examine the impacts of any plans to make Energy Star Certification mandatory by 2022. 43

Recommendation 52

Exempt mortgage renewals from the stress-test where the mortgagor has already met the obligations of their original mortgage. 43

Recommendation 53

Introduce a dedicated fund to assist municipalities that wish to electrify their transit fleets in partnership with the federal government. Investments would be focussed on buses and the required infrastructure needed to keep them operational. Because of the difficulties inherent in switching en masse from a diesel system, a pilot project model offers the best path forward from a technical and financial perspective. 44

Recommendation 54

Make the investments necessary to significantly reduce the northern infrastructure gap to address the transportation, connectivity, energy, and climate-based challenges Northerners face. 44

Recommendation 55

Create a green renovation program with a commercial building component providing fiscal support that would cover both energy efficiency renovations and heating system electrification. 44

Recommendation 56

Allow hospitals to be eligible for green retrofitting funding through various existing and new funding streams, including disaster mitigation funding. 45

Recommendation 57

Implement the second phase of the Connect to Innovate program and release the funding rapidly. 45

Recommendation 58

Render small regional airports eligible for the same funding available to large airports. 45

Recommendation 59

Provide \$20 million in funding over 10 years to the Canadian Juries Commission to support juror mental health. 45

Recommendation 60

Ensure all corporations operating in Canada through a digital medium pay corporate income tax on their Canadian operations. 48

Recommendation 61

Amend the *Income Tax Act* to clearly define that income earned by private campgrounds who employ less than five full-time employees year-round be considered as “active business income” for the purpose of determining their eligibility for the small business deduction. 48

Recommendation 62

Examine the potential use of a tax credit for rural development similar to the Atlantic investment tax credit. 48

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Recommendation 64

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Recommendation 65

Examine the use of fiscal tools, such as a flow-through share instrument similar to the Canadian Exploration Expense, to incentivize and facilitate capital investment for decommissioning inactive wells, facilities and pipelines. 49

Recommendation 66

Encourage Canadians to lead healthy lifestyles by reducing the excise duty rates applicable to beer products at or below 3.5% abv and exempting non-alcoholic beer products from excise duties in order to stimulate growth and investment in this underdeveloped space of Canada’s beer market. 49

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Recommendation 68

Further reduce internal barriers to free trade. 51

Recommendation 69

Ensure the continued integrity of the labels “Product of Canada” and “Made in Canada” by maintaining the current level of Canadian content and continuing to require the imported content of dairy products to be indicated. 51

Recommendation 70

Ensure that export duties under the Canada-United States-Mexico Agreement, which are imposed after a specific threshold on certain dairy products—milk protein concentrates, skim milk powder and infant formula—apply only to the exports of CUSMA signatories..... 52

Recommendation 71

Provide the Canada Border Services Agency and the Canadian Food Inspection Agency with the resources they need to properly enforce regulations and standards regarding dairy imports at the Canadian border..... 52

Recommendation 72

Meet its commitment to fully and fairly compensate dairy farmers in order to mitigate the impacts of the Canada-United States-Mexico Agreement..... 52

Recommendation 73

Continue to provide dairy farmers with the remaining seven years of compensation, in the form of direct payments, to mitigate the impacts of agreements with transpacific countries and the European Union and include the total amount in the estimates for the upcoming fiscal year..... 53

Recommendation 74

Create a rare-earth minerals strategy. 54

Recommendation 75

Enhance resource shipping capacity in western Canada by approving new pipeline projects to safely transport oil to new markets, and within Canada. 54

Recommendation 76

Examine allowing businesses to use Qualified Environmental Trusts to set aside funds for the future remediation of oil and gas wells. 54

Recommendation 77

Launch a major initiative to modernize the forest industry by:

- Extending the production chain through a program supporting investment in wood processing businesses;
- Supporting research and development in the forest industry;
- Supporting projects involving biomethanation of forest waste;
- Supporting local initiatives that produce added value from forests: foraging, tourism, recreational fishing and hunting;
- Funding the battle against invasive species in all affected regions..... 54

Recommendation 78

Comply with our bi-lateral treaties with the United States regarding the Great Lakes and honour these commitments by increasing funding to the Great Lakes Fisheries Commission, starting with \$13.15 million for fiscal year 2020–2021 and \$19.44 million in fiscal year 2021–2022 and every year thereafter..... 55

Recommendation 79

Provide funding for Agriculture and Agri-Food Canada with the objective to enter negotiations with the provinces to improve farm safety nets..... 55

Recommendation 80

Urgently assemble an Economic Strategy Table on Creative Industries to unlock the full innovative potential of these sectors, produce world class content, and share its creative works both at home and abroad..... 58

Recommendation 81

Examine changing the formula for calculating the Canada Health Transfer by adding a variable that reflects the aging populations of the provinces and territories..... 60

Recommendation 82

Continue to prioritize the reduction of government’s debt relative to gross domestic product. 60

Recommendation 83

Require the Canada Revenue Agency to publish estimates of tax gaps every three years. 60

Recommendation 84

Resolve the problems with the Phoenix pay system. 60

Recommendation 85

Eliminate targeted corporate welfare programs. Examples include: \$50 million to Mastercard, \$40 million to Blackberry, and \$12 million to Loblaw’s, etc. 60

Recommendation 86

Appoint an expert panel to undertake a public comprehensive review of the Canadian tax system through a ‘made in Canada approach’ ensuring a fair tax system that closes corporate loopholes and strengthens the competitiveness of Canadian business, drives innovation, and reduces the administrative and compliance burden for all users of the tax system which may include, but is not limited to examining:

- **Succession of business;**
- **Canada Revenue Agency and the publishing of information on the number and value of tax deductions and rules;**
- **Tax information exchange agreements and tax treaties that Canada has signed;**
- **Interest payments that businesses can deduct from their profits, including foreign subsidies;**
- **Corporations who transfer profits to their foreign subsidiaries;**

- Tax regimes that distributes corporate profits using a formula that reflects real economic activity;
- Tax evasion;
- Taxation of digital giants and corporations with no physical presence in Canada;
- All disability-related tax measures;
- Capital cost allowance and other tax incentives;
- Inflationary excise on alcohol; and
- The application of corporate income taxes and GST/HST to short-term rental platform operators..... 61

Recommendation 87

Simplify the tax system for people with physical disabilities and mental infirmities. 62

Recommendation 88

Require a review of the resources the Canada Revenue Agency has to investigate tax havens and the legislative measures that could force large businesses operating in Canada to pay their fair share of taxes. 62

Recommendation 89

Legislate economic growth and competitiveness considerations into regulator mandates, where appropriate. 63

Recommendation 90

Review its policies and programs to reflect the need for the modernization of aluminum production in Canada in order to maintain its competitiveness, and reduce the administrative burden on this sector. 63

Recommendation 91

Ensure that credit card networks meet their commitments made in 2018 to reduce the interchange and other fees charged to Canadian businesses for the use of their cards..... 63

Recommendation 92

Eliminate transaction fees charged to businesses on Goods and Services Tax and Harmonized Sales Tax amounts paid by credit card. 63



CANADIAN IDEAS: LEVERAGING OUR STRENGTHS

CHAPTER 1: INTRODUCTION

In 2019, growing concerns about climate change risks spurred demonstrations across the world and prompted parliaments in Canada and many other countries to declare a “climate emergency.”¹

It was within this context that, in Summer 2019, the Standing Committee on Finance from the 42nd Parliament invited Canadians to share their proposals for the 2020 federal budget, notably in relation to the “required transition to a low-carbon economy.”² On 29 January 2020, the Standing Committee on Finance of the 43rd Parliament (the committee) adopted a motion to consider these proposals as part of its pre-budget consultations in advance of the 2020 federal budget.³

Following presentations from nearly 70 organizations and individuals during the pre-budget hearings in Ottawa from 3–6 February 2020, and after having received more than 270 briefs submitted in Summer 2019 or in support of testimony in 2020, the committee presents its report on the proposals that should be included in the 2020 federal budget.

Chapters Two, Three, Four and Five highlight the themes of the proposals related respectively to the environment and climate change, people, communities and businesses made by the organizations and individuals who appeared before the committee. These chapters also contain the committee recommendations in each area.

Chapter Six highlights the themes of the proposals concerning the government’s fiscal policy and regulatory framework, and presents the committee recommendations in these areas.

-
- 1 International Monetary Fund, [“The Economics of Climate,”](#) Finance and Development, December 2019, p. 12.
 - 2 Standing Committee on Finance, [“Canadians are invited to share their priorities for the 2020 federal budget,”](#) News Release, 13 June 2019.
 - 3 House of Commons, Standing Committee on Finance, [Evidence](#), 1st session, 43rd Parliament, Meeting 1, 29 January 2020.

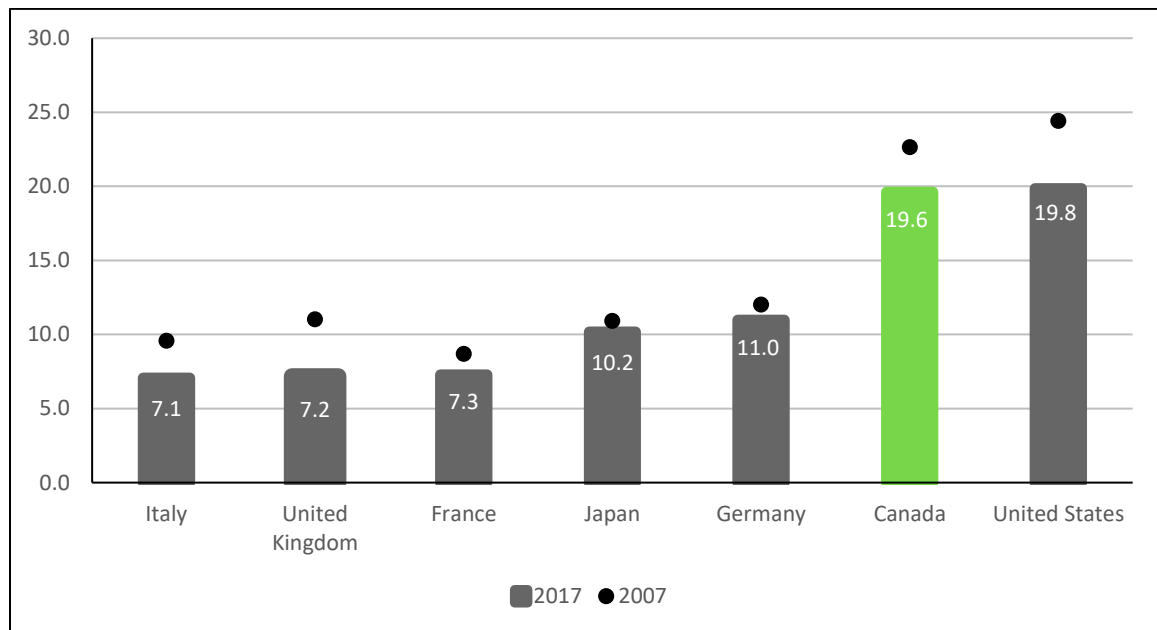


The proposals that organizations and individuals made through presentations before the committee and briefs are categorized in Appendix A. The topics that were addressed in the briefs received during the summer of 2019 are presented in Appendix B.

CHAPTER 2: ENVIRONMENT AND CLIMATE CHANGE

According to the United Nations' [Intergovernmental Panel on Climate Change](#) (IPCC), increased concentrations of greenhouse gas (GHG) emissions are negatively affecting people and the environment around the globe. This includes altering ecosystems beyond the survival capabilities of their natural inhabitants, increasing the frequency of dangerous weather events, and creating food and water shortages. Figure 1 shows the GHG emissions of G7 countries on a per capita basis. In 2017, Canada had the second highest per capita GHG emissions of the G7 after United States.

Figure 1—Per Capita Greenhouse Gas Emissions, G7 Countries, 2007 and 2017 (tonnes of CO2 equivalent per capita)



Note: Organisation for Economic Co-operation and Development's data on GHG emissions excludes land use, land-use change and forestry (LLCF).

Source: Figure prepared using data from: Organisation for Economic Co-operation and Development, [Greenhouse gas emissions](#) and International Monetary Fund, [World Economic Outlook Database, October 2019](#), Population, accessed 12 February 2020.

On the topic of the environment and climate change, witnesses focused their testimony on issues surrounding climate change policy, carbon pricing, environmental assessments, transitioning to a low-carbon economy, specific federal supports and Canadian land, parks, and waters.

With respect to climate change policy, witnesses highlighted a national climate change strategy, funding to municipalities, various energy efficiencies, international climate financing, model farms, agricultural approvals, a low-carbon building workforce, energy sector transitioning, circularity in Canadian economy, the low-carbon economy fund, single-use plastics, and Article 6 of the *Paris Agreement*.

Speaking on the Canadian Carbon pricing regime, witnesses focused on revenue use, fuel exemptions, farming activities, Canadian imports, large emitters, and northern challenges. Topics put forward with respect to environmental assessments included external expert advisory panels, Canada's environmental assets, and collaborations with Indigenous and First Nations peoples.

Witnesses who spoke on transitioning to a low-carbon economy discussed sustainable finance, climate-related data analytics and emission inventories, zero-emission vehicles, farming practices, infrastructure retrofits, plastic packaging, fuel subsidies, Canadian shipping, and related legislative proposals.

The committee heard a number of requests for specific federal support and/or funding for green infrastructure projects, transit, heavy-duty vehicle de-carbonization, the Greenhouse Gas Reduction Fund, the Waterfowl Management Plan, zero-waste business investment, pest control, geospatial data, Statistics Canada's environmental statistics, the Chemicals Management Plan, "agri-environmental" programs, and the efforts of territorial governments.

With respect to Canadian land, parks, and waters, witnesses touched on protected area management such as Indigenous and marine protected areas, a "Nature-Based Solutions Fund," wetland and grassland restoration, geographic data collection, abandoned fishing equipment, water monitoring, Great Lakes' initiatives, ministerial responsibilities, bird migration, and the enforcement or enhancement of the *Canadian Environmental Protection Act, 1999*, the *Fisheries Act* and the *Species at Risk Act*.



“What will success look like? It is when climate-conscious investment and risk management become business as usual. It needs to become embedded in everyday financial decisions, products, and services. It is when we stop referring to “sustainable finance” because it has become synonymous with simply finance—and let's understand that today, it is not.”

[Barbara Zvan](#)

Recommendation 1

Adopt the recommendations of the Expert Panel on Sustainable Finance that are within federal jurisdiction and support other jurisdictions and the private sector to do the same.

Recommendation 2

Adopt a transparent environmental framework with legislated five-year GHG reductions targets to achieve net-zero emissions by 2050, and publish the government’s ongoing progress in mitigating the impacts of climate change.

Recommendation 3

Develop and implement a fully funded strategy to transition to a low-carbon economy, which would limit some of the most devastating impacts of climate change for our generation and those to come while putting justice for Indigenous people, workers and the least fortunate at the heart of the transition to a green economy.

Recommendation 4

Expand the network of rapid charging stations for electric vehicles.

Recommendation 5

Examine ways to encourage more Canadians to transition to zero-emission vehicles and manufacturers to produce and sell a greater number of such vehicles.

“The government should move forward on its commitment to offer incentives for purchasing used electric vehicles. The purchase incentive could be retooled so that the scale of the incentive correlates with income level. Low-income Canadians benefit most from the cost savings that come from owning an electric vehicle, but low-income Canadians are not always in a position to spend more up front even if they see the long-term benefit.”

[Clean Energy Canada](#)

Recommendation 6

Create a rebate for used electric vehicles.

Recommendation 7

Continue to help establish and maintain Indigenous protected areas and conservation areas so that Canada fulfills its international commitments to protect biodiversity by 2020 and beyond.

CHAPTER 3: PEOPLE

Canadians collectively embody a rich mosaic of various cultures and traditions. And, like Canada’s vast geography, they personify the regional character of their respective communities as well as their province or territory. Given the wide range of their individual realities, federal programs and services seek to meet the diverse needs of Canadians.

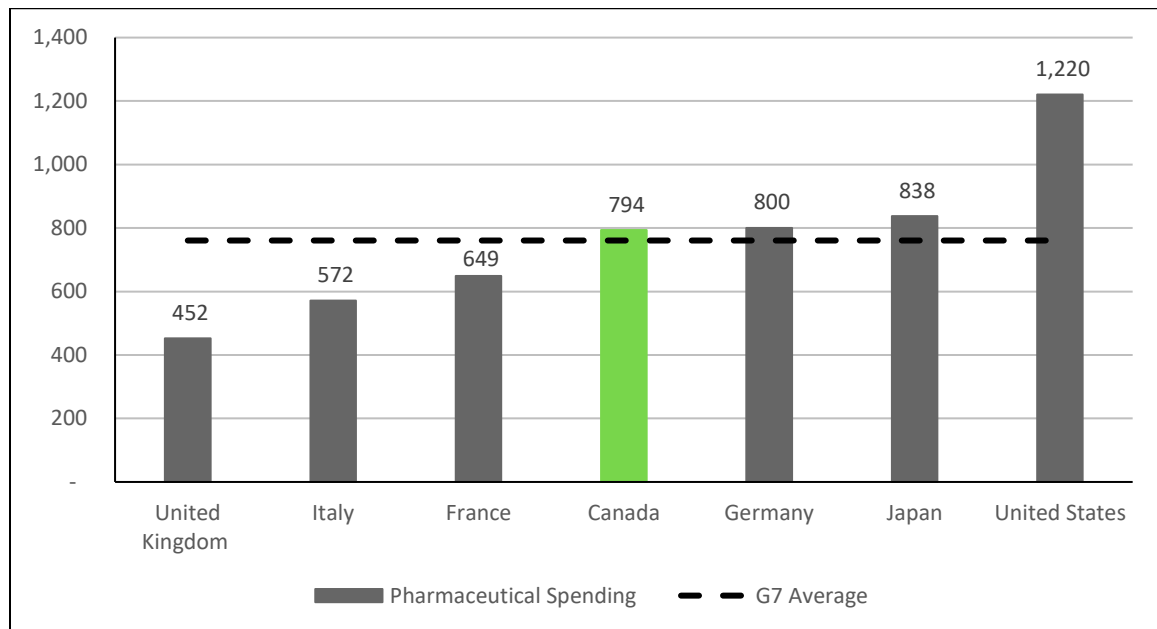
During its 2020 pre-budget consultations, the committee heard from witnesses who proposed various measures to improve the lives of Canadians. These topics ranged from improving health services, making education more accessible, modifying the personal income tax regime, and implementing measures for childcare and caregiving. Specific measures for Indigenous communities, seniors and under-represented groups were also proposed.



Health

According to the Patented Medicine Prices Review Board,⁴ Canadian public drug plan expenditures represent a significant portion of the overall healthcare budget. It concluded that “the total cost of prescription drugs in Canada was \$33.7 billion in 2018, with the largest component (42.7%) financed by the public drug plans and the remainder paid by private plans (36.6%) or out of pocket by households and individuals (20.7%).” Relative to the other G7 members, pharmaceutical spending stood at \$794 USD per capita in Canada in 2016. As demonstrated in the Figure 2, this is in line with the G7 average of \$761 USD.

Figure 2—Per Capita Pharmaceutical Spending, G7 Countries, 2016 (USD)



Source: Figure prepared using data from: Organisation for Economic Co-operation and Development, [Pharmaceutical Spending](#), accessed 12 February 2020.

Witnesses made proposals which focused on a range of public health initiatives. These items included proposals relating to health research, homecare, pharmacare and mental health. Furthermore, propositions for funding were requested for a variety of charitable organizations involved in the promotion of health-related initiatives.

⁴ Patented Medicine Prices Review Board, “[Annual Public Drug Plan Expenditure Report 2017/18 Compass Rx](#),” 5th Edition, Ottawa, September 2019, p. 2.

Health Research

Proposals regarding health research focused on providing support to initiatives that examine the health impacts of climate change on individuals, communities and businesses. Other recommendations included modernizing the health care system through innovation and providing targeted investment in pediatric cancer research and aging.

Recommendation 8

Invest \$10 million annually over three years towards paediatric cancer research.

Mental Health

With regard to mental health, propositions focused on adapting existing programs to deal with the psychological impacts of climate change, additional resources be made available to prepare communities to adapt and cope with the consequences of climate change, funds be put towards the development of new programs and services, and funding be earmarked to modify the delivery model for dementia patients.

“[M]ental health is a serious problem not only for firefighters but also for all the first responders of this country.”

[Canadian Association of Fire Chiefs](#)

Recommendation 9

Invest \$2.5 million to provide all firefighters with mental health awareness training.

“The stated commitment to mental health sends a clear message to people in Canada, who increasingly see mental health as important and who are working together to break down stigma around mental illness. People from all walks of life are demonstrating an unprecedented level of honesty and engagement, and with it, a desire for change.”

[Canadian Mental Health Association](#)



Recommendation 10

Consult with industry stakeholders and healthcare providers to help address funding needs to coordinate mental health services across the country.

Recommendation 11

Invest \$16 million over four years to enable Inuit, Métis and First Nations communities and organizations to foster Indigenous leadership and involvement in mental health care, and to effectively respond to the disproportionate impacts of climate change on the mental health of Indigenous peoples and communities.

Pharmacare

Multiple organizations called for the establishment and implementation of a universal pharmacare program. Witnesses also testified that funding for vaccines and various types of insulin should be part of the program.

“Canada is the only developed nation with universal health care and no corresponding coverage of prescription drugs.”

[Canadian Doctors for Medicare](#)

Recommendation 12

Implement a universal, public, national pharmacare program.

Public Health Initiatives

Witnesses proposed the implementation of a national diabetes strategy, that investment be put towards diabetes research, and that the strategy be tailored to facilitate Indigenous specific approaches regarding its implementation. There was also a call for the creation of a national registry for patients with type 1 diabetes. Other witnesses recommended the implementation of an annual cost-recovery fee on the tobacco industry, increased funding towards the improvement of cardiac-related health services, and continued support be put towards the federal framework for post-traumatic stress disorders.

“Tobacco use is the leading preventable cause of disease and death in Canada, killing 45,000 Canadians annually including 30% of all those who die of cancer. While significant progress has been made, there are still five million Canadians who smoke. An enormous amount of work needs to be done to achieve the federal government's objective of under 5%.”

[Canadian Cancer Society](#)

Recommendation 13

Increase the federal tobacco tax, which has proven effective in reducing tobacco use among youth.

“There are no resources or mandate to roll cardiac care data up into a national comparative report, as we do in cancer care with ... the Canadian Partnership Against Cancer. Provinces and territories have few tools with which to do a comparative analysis to understand how other places are improving their systems, how they're gaining efficiencies and how they're delivering better care.”

[Canadian Cardiovascular Society](#)

Recommendation 14

Support the existing work of the Canadian Cardiovascular Society (CCS) on cardiac benchmarking in Canada to create a permanent national cardiac benchmarking program in accordance with the CCS plan, by making a three-year investment of \$2.5 million each year to enable the CCS to sustain the program.



“We expect that we can reduce the number of Canadians diagnosed with diabetes by 110,000 per year once [D]iabetes 360° is implemented. I should note that those benefits begin to accrue from year one. At a cost of only \$150 million total over seven years, [D]iabetes 360° would only need to prevent 12,000 cases of type 2 diabetes to pay for itself. Put another way, the payback period for this program is less than a month and a half.”

[Diabetes Canada](#)

Recommendation 15

Support the implementation of a new national diabetes strategy based on the Diabetes 360° framework and facilitate the creation of Indigenous-specific strategic approaches led and owned by Indigenous groups.

Recommendation 16

The government move forward with dedicated funding to improve access to rare disease treatments in the upcoming fiscal year.

Other Health-Related Proposals

Witnesses discussed the importance of a transparent and equitable process regarding federal funding programs for health organizations. They also suggested that additional funding be allocated towards the Strategic Innovation Fund, the CAN Health Network, digital platforms in health organizations and home care.

Recommendation 17

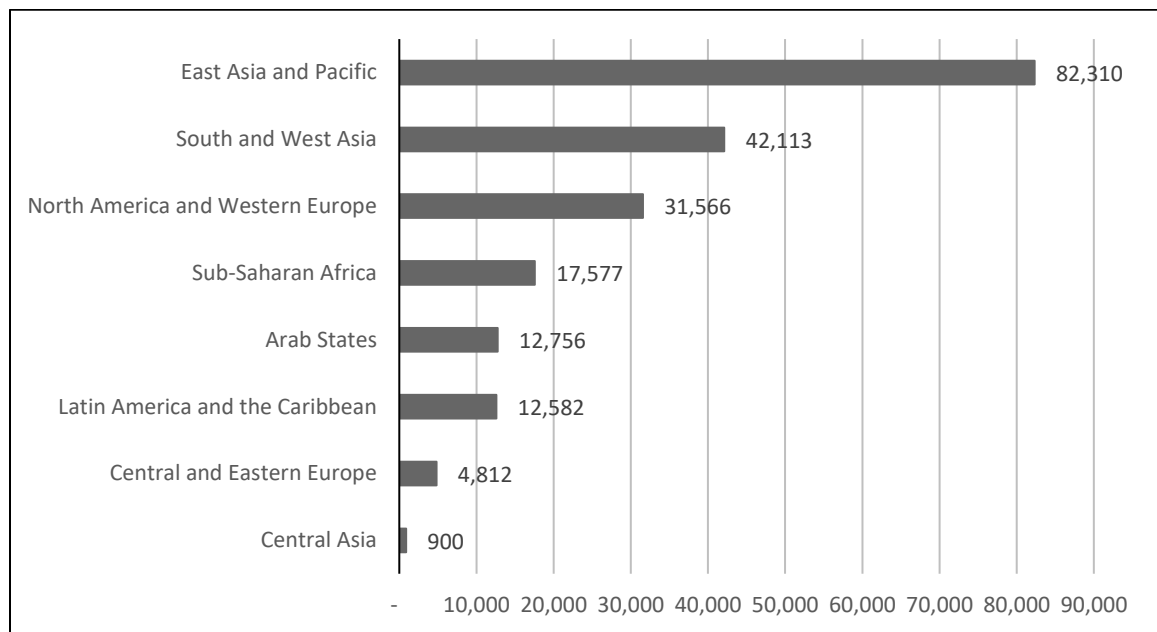
Invest in comprehensive home care for people who cannot keep living in their homes.

Education and Training Skills

According to Statistics Canada’s publication [Education Indicators in Canada: An International Perspective 2019](#), the majority of international students in tertiary education in Canada for reference year 2016-2017 were registered in Bachelor’s or equivalent level programs. Figure 3 presents the number of international students by region who have crossed a national or territorial border for the purpose of education

and are enrolled in Canada. For the academic year ending in 2017, figures from the UNESCO Institute for Statistics show that over 124,000 students came from Asian countries (82,310 students from East Asia and Pacific countries and 42,113 students from South and West Asian countries).

Figure 3—Number of International Students by Region of Origin Enrolled in Tertiary Education Institutions in Canada, 2017



Source: Figure prepared using data from: UNESCO Institute for Statistics, [Inbound internationally mobile students by region of origin](#), accessed 12 February 2020.

Witness proposals focused on improving the accessibility of Canada Student Grants to graduate students and supporting projects to improve energy efficiency on college campuses. With respect to skills training, proposals included the promotion of skilled trades nationwide and supporting skilled trades in industries that minimize their environmental impact. Other recommendations included supporting private sector organizations who provide skills training with additional tax credits and granting additional access for international students to obtain work experience during their studies.

Recommendation 18

Invest in a national campaign to promote skilled trades as first-choice careers and provide funding for data collection of local and regional labour market information, so that all levels of government, employers, and other relevant organizations are able to

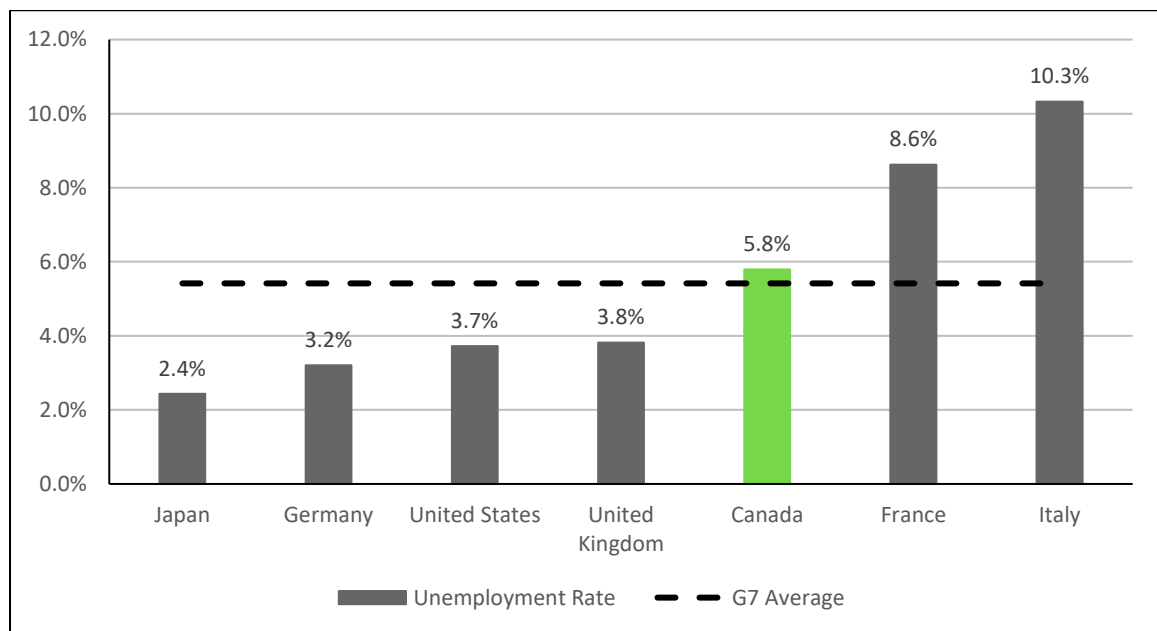


better match Canadians with available job and career opportunities. This will also allow governments to manage future labour skills requirements.

Employment and Labour

The Organisation for Economic Co-operation and Development (OECD) stated that “employment growth in Canada has increased markedly, along with strong rises in population and labour force participation in 2019.”⁵ Moreover, the OECD indicated that the “unemployment rate has continued falling to record lows in Canada.”⁶ Figure 4 below presents the unemployment rates in G7 countries in 2019. Once again, Canada’s unemployment rate was similar to the G7 average.

Figure 4—Unemployment Rate in G7 Countries, 2019



Note: International Monetary Fund’s estimates for 2019.

Source: Figure prepared using data from: International Monetary Fund, [World Economic Outlook Database](#), October 2019, accessed on 12 February 2020.

Organizations stressed the need to improve employment insurance by expanding benefits, changing eligibility requirements, and implementing projects to assist seasonal

5 Organisation for Economic Co-operation and Development, “[OECD Economic Outlook](#),” November 2019.

6 Ibid.

workers. Other proposals included sector specific initiatives to deal with labour shortages as well as support for initiatives directed towards youth and experienced workers.

“I want to insist on one point that was supposed to be addressed and, in our opinion, is still not. This is the famous black hole faced by seasonal workers who, because they do not have enough hours of work, can still access the employment insurance program, but not for long enough. So they go through a period when they are still unemployed but not receiving employment insurance.”

[Confédération des syndicats nationaux](#)

Recommendation 19

Undertake a comprehensive review of the Employment Insurance system, including the “black hole” and to guarantee the independence of the fund.

“[A]ccording to a study by the Parliamentary Budget Officer released in April 2019, the additional cost of extending sickness benefits, if they were increased from 15 to 50 weeks, would be \$1.1 billion by 2020.”

[Conseil national des chômeurs et chômeuses](#)

Recommendation 20

Increase the duration of EI sickness benefits from 15 weeks to 50 weeks.

Recommendation 21

Work with the various hotel and tourism associations in Canada to develop and implement a program to address seasonal labour shortages.

Recommendation 22

Replicate the new three-year immigration pilot program for the agri-food sector, which gives temporary foreign workers the option of becoming permanent residents, in the



hospitality industry in order to mitigate the negative effects of the labour shortages that industry experiences.

Recommendation 23

Review and update the Temporary Foreign Worker Program by reducing application fees, simplifying the process for workers submitting new applications and creating a path to permanent residence.

Recommendation 24

Establish measures that will encourage recent graduates and immigrants to accept jobs in rural regions.

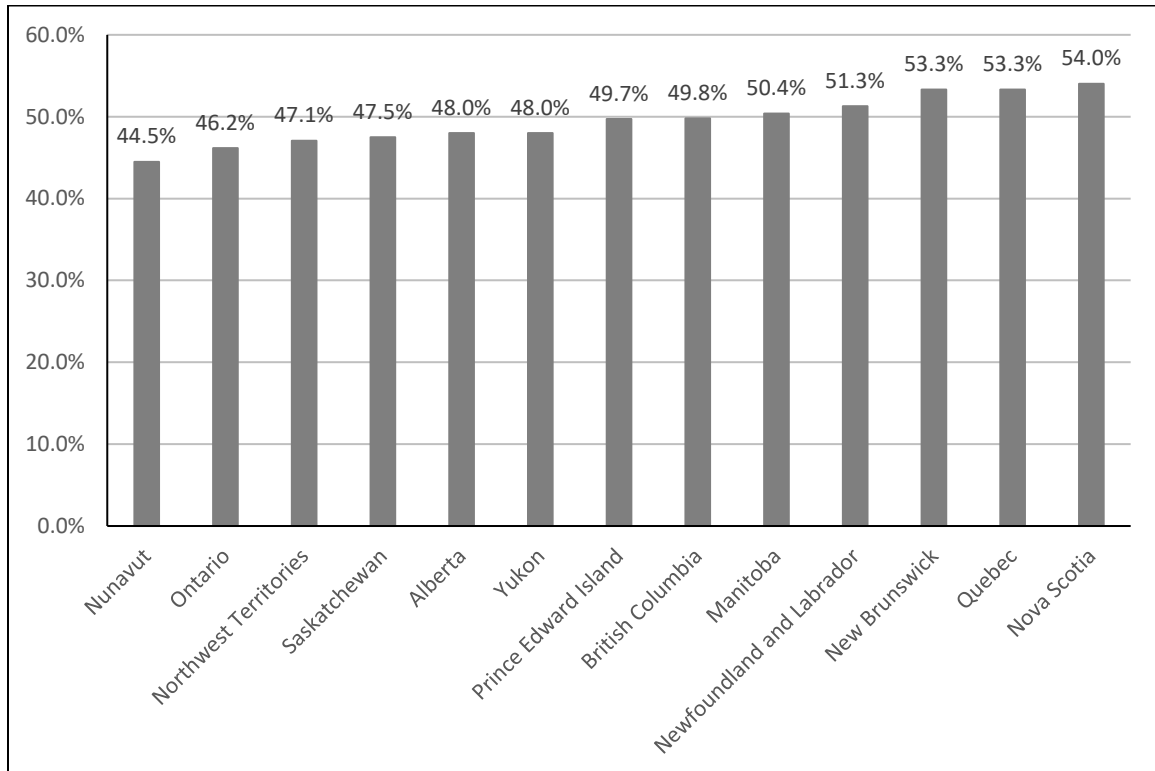
Personal Finances and Taxation

According to a publication of the Library of Parliament, “personal income from almost all domestic and foreign sources is taxed, including labour income from employment or self-employment, pension income, capital income, real and intellectual property income, and most government benefits.”⁷ This publication also explains that “Canada’s personal income tax system is progressive, and individuals with higher incomes pay more in taxes and pay a greater percentage of their incomes in taxes.”⁸ Figure 5 compares the combined federal and provincial income tax rates for the 2019 tax year.

7 Library of Parliament, “[A Primer on Federal Personal Income Taxes](#),” Publication No. 2011-43-E, Ottawa, 8 June 2011.

8 Ibid.

Figure 5—Combined Top Federal and Provincial Income Tax Rates in Canada, 2019 (%)



Note: The combined top federal and provincial income tax rate for Quebec includes the [Quebec Abatement](#), which provides a reduction of 16.5 percentage points of federal personal income tax for all tax filers in Quebec.

Source: Canada Revenue Agency, [Canadian income tax rates for individuals - current and previous years](#).

Proposed measures on taxation included no increases to the personal income tax rates and the capital gains inclusion rates. There were also suggestions to freeze planned changes to the taxation of stock options and amend measures related to income splitting. Proposals were made on existing tax credits and deductions which included changes to Registered Retirement Savings Plan (RRSP) and Registered Retirement Income Fund (RRIF) withdrawal rules, medical expenses, and incentives for home ownership. Moreover, changes to business succession provisions were also recommended in order to facilitate the transfer of ownership within families.

Concerning proposals on consumption taxes and excise duties, sector-specific proposals were made relating to duties being applied in the alcoholic and non-alcoholic beer,



automotive, and short-term rental accommodation industries. Furthermore, measures relating to the taxation of tobacco and e-cigarette products were presented.

“We commend the government for making family farm succession a priority. We believe this is an issue for every Canadian family business. Currently, Canadian business owners experience a penalty when selling a business within their family, such that there is often double tax.”

MNP LLP

Recommendation 25

Make changes to the succession planning measures related to family business and farms to ensure fairness and certainty in intergenerational transfers, and that such transfers are done in an equitable way.

Indigenous Priorities

Indigenous organizations made a series of proposals that touched on supporting education and skills training in First Nations communities. These initiatives called for financial support for all educational levels. This includes reinforcing regional education models with additional financial support. Moreover, proposals were made to support Indigenous children by reinforcing the need to financially back the implementation of the following legislation: *An Act respecting First Nations, Inuit and Métis children, youth and families* and *Indigenous Early Learning and Child Care Framework*. There were also recommendations to support language instruction and industry-specific skills training relating to employment, entrepreneurship strategies for Indigenous women and economic development programs.

Public security is also a priority to Indigenous communities and organizations called for the creation of new initiatives. These proposals included providing additional investment to police agencies, supporting the existing security infrastructure, and implementing restorative justice programs in indigenous communities across Canada. Furthermore, providing financial backing to develop institutional governance was addressed as well as the establishment of an Arctic infrastructure bank.

Infrastructure priorities for Indigenous communities included improving road networks and water infrastructure. Other proposals focused on low-cost housing, housing affordability and income assistance.

“Right now, about 1.5 days per year are allocated to each land claim table. In the Northwest Territories, Colville Lake has a work plan to get to its self-government agreement in five years, but based on the federal government's allocation of 1.5 days of work per land claim table, that would draw it out to 20 years. From a reconciliation perspective and from an economic certainty perspective, this needs to be addressed.”

[Northwest Territories Association of Communities](#)

Recommendation 26

Address the backlog of land claim and self-government negotiations with Indigenous organizations by increasing the staffing levels of federal negotiators.

“Investing massively in [F]irst [N]ations housing would contribute to reducing the social problems observed, while benefiting all partners seeking to stimulate economic and social development.”

[Assembly of First Nations Quebec-Labrador](#)

Recommendation 27

Increase its support for Indigenous housing, including dedicated funding for northern communities.

Recommendation 28

Speed up work to improve Indigenous communities by:

- **Providing clean drinking water;**
- **Renovating existing housing and building new housing;**
- **Implementing Bill C-92, which addresses child and family services.**



Recommendation 29

Recognize Indigenous police services as essential services under the law to ensure they can obtain stable long-term funding like other police services, and expand these services in northern territories.

“Impossible to overlook, [I]ndigenous languages are another key area of focus. First [N]ations want to ensure the survival of their ancestral languages, in accordance with the UN guidelines set out in the resolution proclaiming 2019 the International Year of Indigenous Languages.”

[Assembly of First Nations Quebec-Labrador](#)

Recommendation 30

Include stable, predictable and sustainable funding in its next budget to implement the provisions of the *Indigenous Languages Act*.

Recommendation 31

Implement the Truth and Reconciliation Commission’s 21st Call to Action by providing “sustainable funding for existing and new Aboriginal healing centres to address the physical, mental, emotional, and spiritual harms caused by residential schools, and to ensure that the funding of healing centres in Nunavut and the Northwest Territories is a priority.”

“At the end of the day, many of our members are committed to increasing employment levels from [I]ndigenous communities in their companies on site in all levels, whether it's an entry-level position, a managerial position or a C-suite position. That is the goal and the objective for the companies that are operating in proximate communities. We have programs in place, and amplifying those programs is very important to ensure that the benefit can be obtained by all parties involved.”

[Mining Association of Canada](#)

Recommendation 32

Provide incentives for hiring, retaining, and training Indigenous workers.

Child care and Caregiving

Organizations proposed the development of legislation on child care, the creation of a secretariat to coordinate the work at the federal and provincial levels, and increased funding towards child care programs to be in alignment with existing international benchmarks. Other proposals included raising the quality of child care services and ensuring its affordability.

Caregiving proposals focused on providing additional resource support to communities to provide such care. These supports came in the form of aligning and improving employment standards between the federal government and the provinces, making amendments to existing tax credits such as employment insurance and the Canada caregiver credit, and extending the maximum period for caregiving benefits.

Recommendation 33

Continue to negotiate bilateral funding agreements with the provinces and territories to enhance the quality of child care services by improving wages, working conditions and training for workers; to improve access by significantly increasing the number of quality, licensed child care services that offer inclusiveness and flexibility for all age groups, based on a planned and publicly managed approach; and to make child care affordable for parents.

Poverty, Seniors and Under-Represented Groups

According to the Organisation for Economic Co-operation and Development, “long-run increase in income inequality does not only raise social and political but also economic concerns: income inequality tends to drag down GDP growth, and it is the rising distance of the lower 40% from the rest of society which accounts for this effect.”⁹

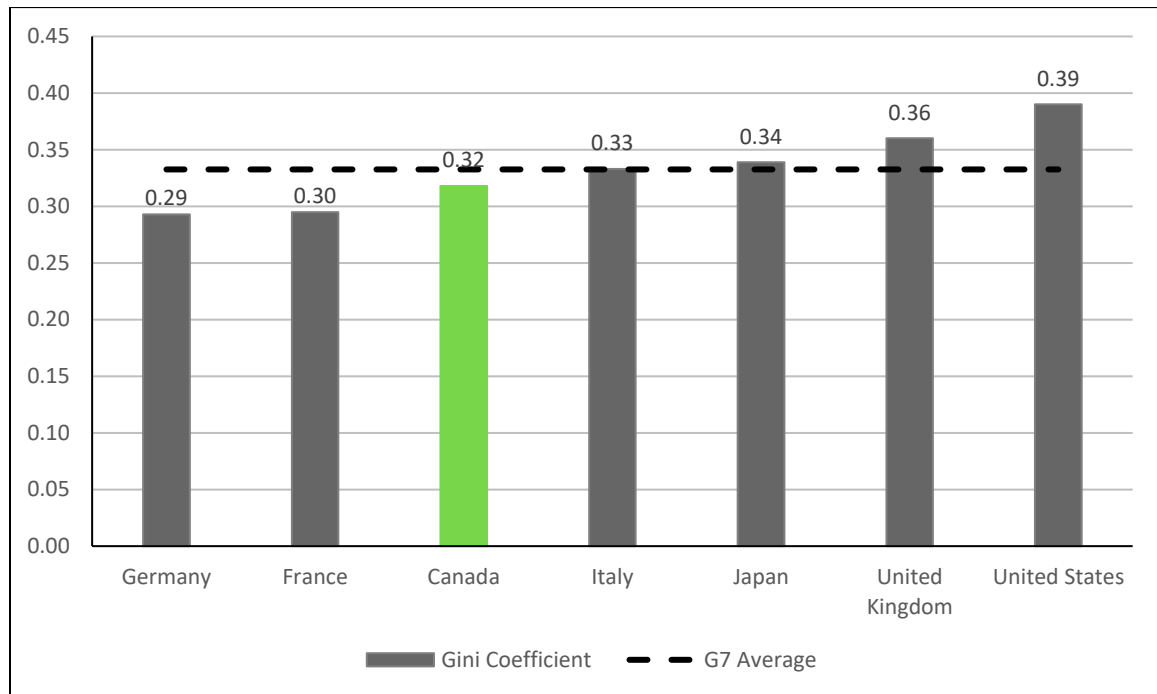
Figure 6 compares the level of income inequality in G7 countries using the Gini coefficient, the most commonly used measure of inequality. In 2015, Canada had a

9 Organisation for Economic Co-operation and Development, [“In It Together: Why Less Inequality Benefits All,”](#) 2015.



lower level of income inequality than the average of G7 countries. The United States was the most unequal country of the G7, while Germany was the most equal one.

Figure 6—Income Inequality, G7 Countries 2015 (Gini Coefficient)



Notes: A Gini coefficient of 0 means complete equality, while a Gini coefficient of 1 means complete inequality. 2015 is the most recent year for which Gini coefficients are available for all G7 countries.

Source: Figure prepared using data from: Organisation for Economic Co-operation and Development, [Income Inequality](#), accessed 10 February 2020.

Proposals aimed at individuals with disabilities focused on the accessibility of programs to ensure that there are no barriers to access. This included increasing access to Health Canada approved treatments. Moreover, it was demanded that the recommendations made by the Standing Committee on Human Resources, Skills and Social Development and the Status of Persons with Disabilities’s [report](#) on Canadians living with episodic disabilities be implemented. Some of the measures mentioned were amendments to eligibility criteria for the Canada Pension Plan Disability benefits and making the disability tax credit fully refundable. Other measures considered were simplifying the tax system to consider individuals with disabilities and the automatic qualification of the disability tax credit for individuals with type 1 diabetes.

Proposals aimed at the LGBTQ2 community called for policy reforms to ensure discriminatory practices in governmental programs and service delivery are eliminated. There were also calls to improve data collection and research on the LGBTQ2 community as well as Indigenous women, and to fully integrate gender-based analysis in the research process.

Measures aimed at improving programs for seniors were also recommended. Organizations called for the creation of a federal pension insurance program, insolvency legislation to extend pension liability in the event of corporate insolvency, increasing the benefits of existing programs such as Old Age Security, the Guaranteed Income Supplement and the Canada Pension Plan survivor benefit.

It was also proposed that a new indicator be created to measure poverty in Canada in order to replace the existing market-basket measure.

“The costs of paying for medication, services, equipment and treatment are a significant burden for people with [multiple sclerosis] and their families. Intertwined with this burden are complicated application processes, requirements for numerous verified medical forms and strict eligibility criteria for programs. When [multiple sclerosis] stops people from working, they should be able to access adequate income and disability support. This situation is amplified for women. In Canada, MS affects women three times as often as men.”

[Multiple Sclerosis Society of Canada](#)

Recommendation 34

Modify the eligibility criteria for the Canada Pension Plan disability benefits and the disability tax credit to include people with episodic disabilities under the new definition of disability in the *Accessible Canada Act*.

Recommendation 35

Amend the requirements for the disability tax credit by reducing the hours to qualify and institute automatic qualification for all Canadians who require life sustaining therapy.

Recommendation 36

Amend the disability tax credit to make it refundable.



Recommendation 37

Eligibility for the disability tax credit (DTC) and a registered disability savings plan (RDSP) be uncoupled so that individuals who are denied the DTC do not have their RDSP government co-contributions clawed back.

“[T]hey face a number of costs. Some seniors go without medication because they don't have enough income.”

[Réseau FADOQ](#)

Recommendation 38

Include withdrawals from Registered Retirement Savings Plans and Registered Retirement Income Funds that are made for medical reasons among the income exemptions for the Guaranteed Income Supplement.

Recommendation 39

Establish measures for employers to support employee training and retention for those age 65 and over who want to work, and raise the maximum income that seniors can earn before losing part of their Guaranteed Income Supplement payment.

Recommendation 40

Increase the Canada Pension Plan and Quebec Pension Plan survivor's benefits.

Recommendation 41

Extend to three months the duration of the period during which Old Age Security benefits are paid to a deceased individual for the benefit of the surviving spouse.

“LGBTQI2S communities experience the largest gaps in housing access and income security. Twenty to 45 per cent of Canada's homeless youth population identify as members of the LGBTQI2S community. LGBTQI2S Canadians experience stigma and discrimination within the health care system [and] continue to experience discrimination in the workplace.”

[Egale Canada](#)

Recommendation 42

Introduce a fund to support community organizations that advance the human rights of LGBTQI2S Canadians.

Recommendation 43

Invest in veterans issues, particularly to eliminate the delays veterans experience while awaiting a decision regarding their request for financial support.

CHAPTER 4: COMMUNITIES

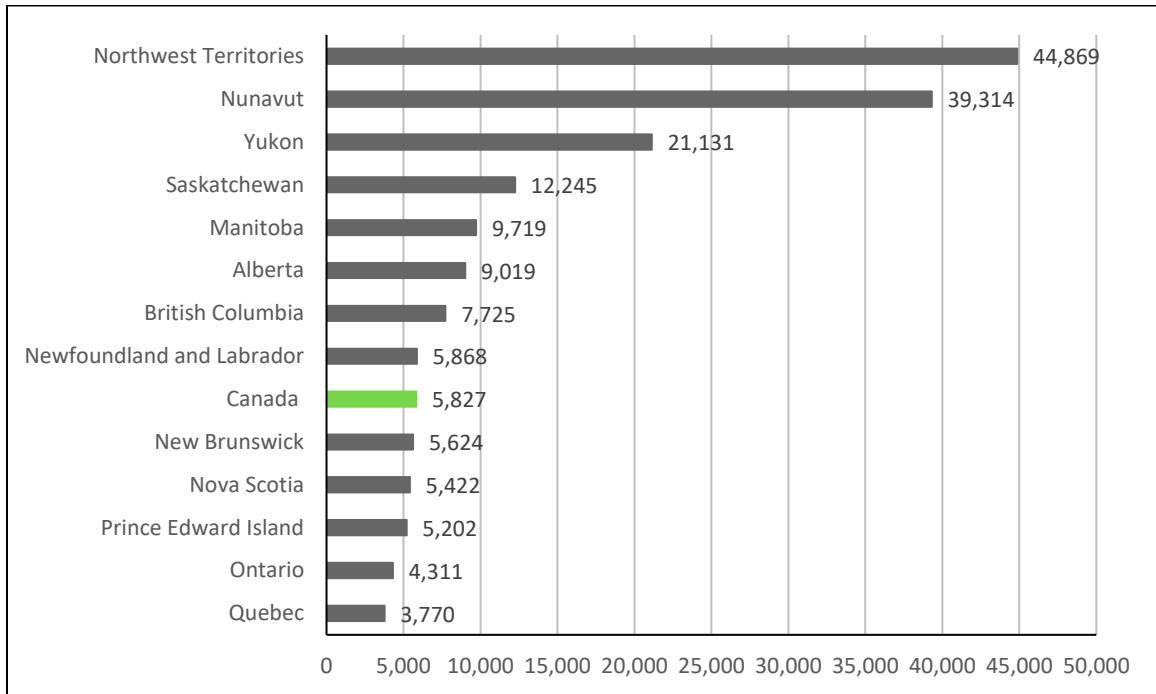
Canadian communities play their own role in our country's economy and have requirements that are distinct from the individuals and business who live and work within them. In order for communities to flourish, they must be safe, secure, and equipped with the infrastructure that enables their economic and social activities. Charities, not-for-profits and social enterprises also play an important role in our communities, as they provide a public benefit that can meet the specific needs of their regions.

Safety and Security

Levels of criminal activity are an important factor in the safety of a community, and correspondingly, its economic activity. Figure 2 shows the rates of Criminal Code violations, including traffic violations, across Canada. In 2018, the rates of Criminal Code violations of the three territories and the four western provinces were significantly higher than the Canadian average.



Figure 7—Rates of Criminal Code Violations Including Traffic, by Province or Territory, Canada, 2018 (violations per 100,000 population)



Source: Figure prepared using data from: Statistics Canada, "[Table 35-10-0177-01: Incident-based crime statistics, by detailed violations, Canada, provinces, territories and Census Metropolitan Areas](#)," accessed 11 February 2020.

With respect to the safety and security of Canadians, witnesses highlighted issues surrounding flooding, flood mapping, earthquakes, national fire advisors, firefighting and firefighter mental health initiatives, the Joint Emergency Preparedness Program, Heavy Urban Search and Rescue task forces, Project Lighthouse and cyber security capabilities, beneficial ownership registries for property, high-risk insurance, and the Royal Canadian Mounted Police’s recruitment and staffing.

“[M]oney launderers are able to do what they do because of their ability to be “invisible” and “anonymous”. A publicly accessible registry of beneficial ownership would help address that concern.”

[Appraisal Institute of Canada](#)

Recommendation 44

Work with the provinces and territories to create a national public registry of the beneficial owners of corporations operating in Canada.

“Prospective homeowners, developers and the mortgage-lending industry rely, in part, on information gathered by appraisers to make their buying, lending and development decisions. Updated flood maps that would be made available to the real estate industry, and in fact to the public, would assist appraisers in providing more accurate information to those relying on their reports.”

[Appraisal Institute of Canada](#)

Recommendation 45

Partner with the provinces and territories to complete all flood maps in Canada to ensure citizens have a fuller understanding of the risks faced when purchasing a home and introduce a national flood insurance program that recognizes the varying levels of risk faced by Canadians depending on their location and relevant demographic factors.

“[The Disaster Adaptation and Mitigation Fund] was heavily oversubscribed in the previous iteration. We know across the country that the demand far outstrips the dollars that are available.”

[Federation of Canadian Municipalities](#)

Recommendation 46

Commit additional funding for the Disaster Adaptation and Mitigation Fund.

“In order to improve that resiliency and to provide a healthier work-life balance, which can only lead to improved service delivery and a safer Canadian public, the RCMP needs more police officers.”

[National Police Federation](#)



Recommendation 47

Increase funding for the Royal Canadian Mounted Police to strengthen its capacity to recruit and train more officers.

Housing and Infrastructure

Certain witnesses touched on housing issues related to the mortgage “stress test,” 30-year amortization periods, the National Housing Strategy, the National Housing Co-Investment Fund, land write-downs, long-term rental assistance, co-operative housing, retrofit subsidies, protections for seniors, regional requirements, affordable housing, provincial/territorial funding partnerships, and the National Building Code.

Witnesses who spoke about Canadian infrastructure requested that the Committee consider proposals on public transit electrification, funding and partnerships with municipalities, the Disaster Mitigation and Adaptation Fund, the Canada Infrastructure Bank, the National Trade Corridors Fund, 5G infrastructure, a climate adaptation fund for critical energy infrastructure, the use of the Gas Tax Fund, the Trade and Transportation Corridor Initiative, flood defence, data collection, and rail connectivity.

Speaking specifically on rural and/or northern regions, witnesses focused their testimony on issues surrounding rural broadband, a pan-territorial infrastructure strategy, a dedicated northern infrastructure fund, all-season road networks, a long-term infrastructure plan for agriculture, regional fiber internet feasibility, telecommunications, and energy needs.

“Let us not forget that a lack of affordable housing puts a brake on economic development and that community housing is an amazing solution to the labour problem, especially in the regions.”

[Association des groupes de ressources techniques du Québec](#)

Recommendation 48

Maintain current subsidies for social housing agreements while increasing budgets for building, renovating and remodelling social and affordable housing.

Recommendation 49

Launch a national housing forum that would bring together provinces, territories, municipalities and the federal government to analyze municipal and regional housing requirements and coordinate action on key solutions to affect housing affordability, including both demand and supply-side measures, as well as rental housing and supply and data gaps.

Recommendation 50

Establish a program to provide home energy audits for homeowners and invest in home energy retrofits.

“[The] commitment to make Energy Star certification mandatory for all home appliances by 2022... has created great uncertainty in the market. Some retailers are rethinking their purchasing decisions because they do not want to be left with inventory that can no longer be sold in two years.”

[Association of Home Appliance Manufacturers Canada](#)

Recommendation 51

Examine the impacts of any plans to make Energy Star Certification mandatory by 2022.

“Applying the stress test on borrowers who may want to switch lenders at renewal could prevent consumers from obtaining the most competitive interest rate and terms that might otherwise be available in the marketplace.”

[Appraisal Institute of Canada](#)

Recommendation 52

Exempt mortgage renewals from the stress-test where the mortgagor has already met the obligations of their original mortgage.



“Transportation accounts for almost one quarter of Canada's emissions. Based on recent Government of Canada estimates, we know there are at least 1.5 million tonnes of pollution to be saved by electrifying public transit buses and trains. Depending on where you are in the country, an emissions-free bus will pollute 40% to 90% less than its diesel counterpart.”

[Clean Energy Canada](#)

Recommendation 53

Introduce a dedicated fund to assist municipalities that wish to electrify their transit fleets in partnership with the federal government. Investments would be focused on buses and the required infrastructure needed to keep them operational. Because of the difficulties inherent in switching en masse from a diesel system, a pilot project model offers the best path forward from a technical and financial perspective.

“The decay, just on public infrastructure, will be in the order of \$1.3 billion, which is huge for a little jurisdiction of 42,000 people. Neither the communities nor the territorial government has the ability to absorb those sorts of additional costs.”

[Northwest Territories Association of Communities](#)

Recommendation 54

Make the investments necessary to significantly reduce the northern infrastructure gap to address the transportation, connectivity, energy, and climate-based challenges Northerners face.

Recommendation 55

Create a green renovation program with a commercial building component providing fiscal support that would cover both energy efficiency renovations and heating system electrification.

“Canada's hospital infrastructure is ancient. Much of it is made up of 50-year-old hospitals, and yet Canada's research hospitals and health organizations continue to be excluded from most federal infrastructure funding programs, including the disaster mitigation and adaptation fund, and many others.”

[HealthCareCAN](#)

Recommendation 56

Allow hospitals to be eligible for green retrofitting funding through various existing and new funding streams, including disaster mitigation funding.

Recommendation 57

Implement the second phase of the Connect to Innovate program and release the funding rapidly.

Recommendation 58

Render small regional airports eligible for the same funding available to large airports.

Charities, Not-For-Profits and Social Enterprises

Witnesses underscored certain topics related to Canadian charities, not-for-profits and social enterprises. These topics included support for the Canadian Juries Commission, the Vanier Institute of the Family, Statistics Canada’s charitable sector data collection, a National Inuit Strategy on Research, and the need to ensure that these types of organizations are eligible for business subsidies aimed at reducing their climate impact.

“Despite its core function, jury duty has been vastly overlooked, undervalued, and underinvested in, and it has not kept pace with the modern world.”

[Canadian Juries Commission](#)

Recommendation 59

Provide \$20 million in funding over 10 years to the Canadian Juries Commission to support juror mental health.



CHAPTER 5: BUSINESSES

Businesses are the means by which Canadians get most of the goods and services that they, as consumers, need or want. Businesses also employ the majority of Canadians and corporate income tax is the second largest single source of federal revenue after personal income tax.¹⁰ Corporations that are resident in Canada are required to pay tax on all taxable income earned worldwide, and some are eligible for size and/or sector-specific corporate income tax rate reductions. Capital cost allowance rates also reduce the amount of tax payable as the cost of certain assets is deducted over their economic life.

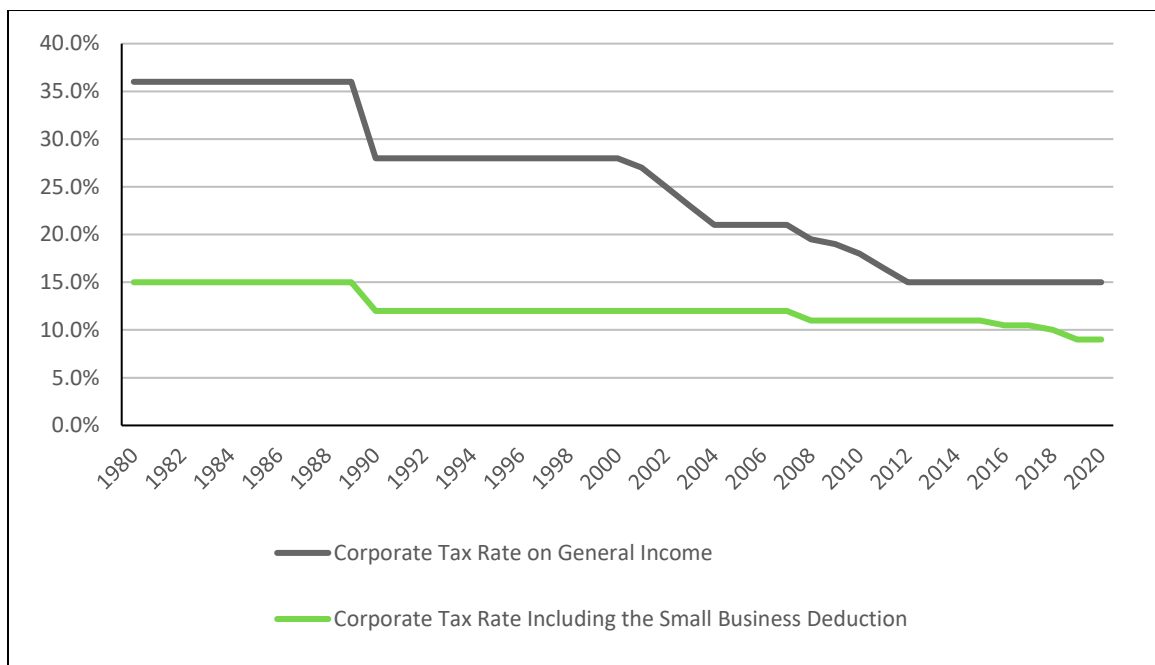
During this year's pre-budget consultations, witnesses focused their testimony on various aspects of corporate taxation, trade and tourism, mining, the energy sector, agriculture, fisheries, and supports for business innovation.

Corporate Taxation

As shown in Figure 8, the corporate tax rate on general income decreased by 21 percentage points from 36% in 1980 to 15% in 2020, while the corporate tax rate including the small business deduction decreased by 6 percentage points from 15% to 9% in 2020.

10 Government of Canada, [Annual Financial Report of the Government of Canada Fiscal Year 2018–2019](#).

Figure 8—Federal Corporate Tax Rate on General Income and Corporate Income Tax Rate Including the Small Business Deduction, Canada, 1980 to 2020 (%)



Note: The Corporate Tax Rate on General Income does not include the corporate surtax that existed between 1970 and 2007.

Source: Figure prepared using data obtained from: [Income Tax Act](#), various years.

On the topic of corporate taxation, witnesses presented proposals on various subjects, including taxation of the digital economy, tax avoidance, provisions regarding the interest deduction, the employee stock option deduction and the reduction of the corporate income tax rate.

Furthermore, some witnesses suggested amending the *Income Tax Act* to extend the accelerated capital cost allowance eligibility provisions.

With respect to the taxation of the digital economy and corporate tax avoidance, witnesses argued for the taxation of the revenues generated by large foreign e-commerce companies in Canada. Other witnesses focused their testimony on issues surrounding the use of offshore corporations, the taxation of Internet platforms and the collection of sales taxes by non-resident vendors.



On the topic of interest deduction, witnesses spoke about the recent interest deduction limitation rule proposed by the federal government, offshore subsidiaries and the need for more government consultations with the business community.

With respect to the employee stock option deduction, witnesses focused their testimony on the draft legislative proposals that were tabled in June 2019 and the use of stock options by small and medium-size enterprises (SMEs).

Certain witnesses advocated for a reduction in the federal corporate tax rate to maintain the competitiveness of Canadian corporations following the recent corporate tax rate reduction in the United States.

Regarding capital cost allowances, some witnesses expressed concerns about eligible types of investments, particularly in the aluminum and the mining sectors.

The committee also heard a number of specific proposals about small business reorganizations, the flow-through share tax regime, the withholding tax, assistance to print news media and reforms of large corporation tax administration.

“[L]arge foreign e-commerce companies should be required to pay tax on the business and revenue they generate from Canadians.”

[Canadians for Tax Fairness](#)

Recommendation 60

Ensure all corporations operating in Canada through a digital medium pay corporate income tax on their Canadian operations.

Recommendation 61

Amend the *Income Tax Act* to clearly define that income earned by private campgrounds who employ less than five full-time employees year-round be considered as “active business income” for the purpose of determining their eligibility for the small business deduction.

Recommendation 62

Examine the potential use of a tax credit for rural development similar to the Atlantic investment tax credit.

Recommendation 63

Review the rules defining passive and active business income, including the five-employee rule for small businesses.

Recommendation 64

Examine the use of flow through shares to raise market capital for green tech companies/start-ups and beyond the green tech sector

“[A]ccess to capital has been very substantive for our industry from an impact perspective, particularly for the small and medium-sized producers... flow-through shares and funding to help assist with reclamation and remediation are a couple of tools in that regard.”

[Canadian Association of Petroleum Producers](#)

Recommendation 65

Examine the use of fiscal tools, such as a flow-through share instrument similar to the Canadian Exploration Expense, to incentivize and facilitate capital investment for decommissioning inactive wells, facilities and pipelines.

“Of all beer sold in Canada, 85% is made here, and brewing makes up three-quarters of the GDP generated by the entire domestic beer, wine and spirits industries combined. The sale of beer in Canada supports 149,000 Canadian jobs and \$5.7 billion in combined federal, provincial and municipal tax revenues.”

[Beer Canada](#)

Recommendation 66

Encourage Canadians to lead healthy lifestyles by reducing the excise duty rates applicable to beer products at or below 3.5% abv and exempting non-alcoholic beer products from excise duties in order to stimulate growth and investment in this underdeveloped space of Canada’s beer market.



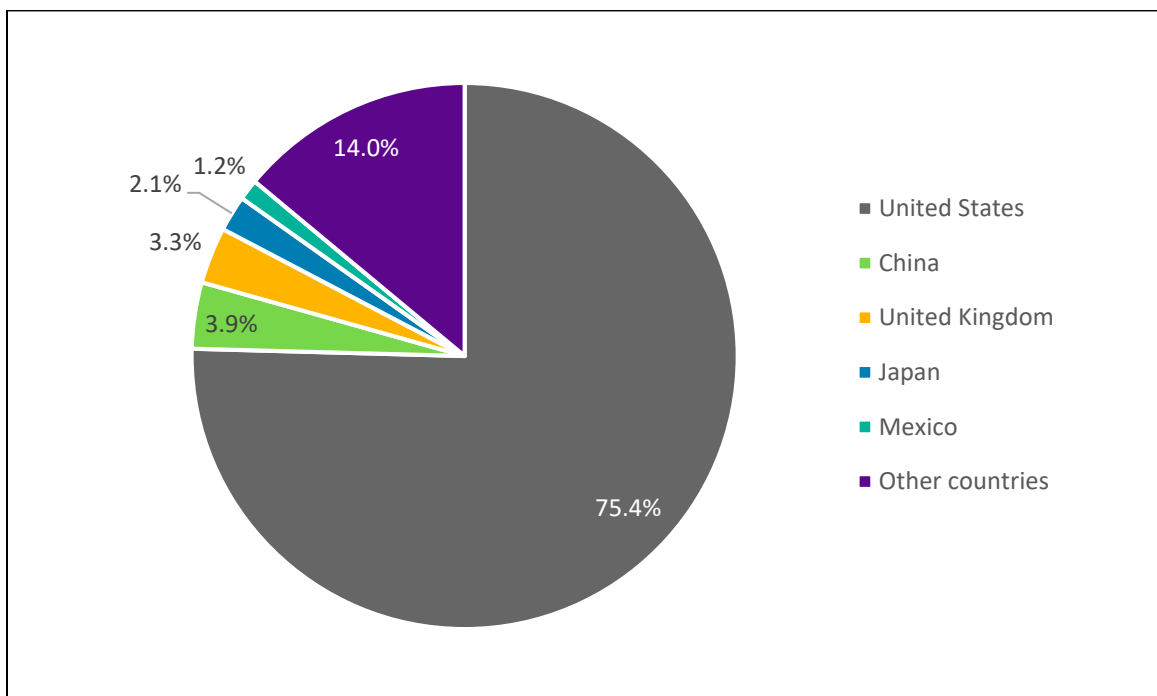
Trade and Tourism

On the subject of trade and tourism, the committee heard proposals on topics such as funding for specific programs support for Canadian exporters, trade and investment agreements and border and customs issues.

Witnesses requested specific federal support and/or funding for Destination Canada, Canadian Experiences Fund, renewable energy solutions and clean-tech investments.

With regards to trade and investment agreements and support for Canadian exporters, witnesses focused on Export Development Canada, the Trade Commissioner Service and the Canada-United States-Mexico Agreement. Figure 9 shows that 75.4% of total Canadian exports went to the United States in 2019, 3.9% to China, 3.3% to the United Kingdom, 2.1% to Japan, 1.2% to Mexico, while the 14.0% remaining went to other countries.

Figure 9—Share of Total Canadian Exports, by country, 2019 (%)



Source: Figure prepared using data from: Government of Canada, [Trade Data Online](#), accessed 12 February 2020.

The witnesses who spoke about border and customs issues highlighted problems with the visa application process, the Electronic Travel Authorization program for temporary

residents and they requested more investments in the Canadian transportation infrastructure.

“Simply put, tourism matters. It matters to our economy through the \$102-billion contribution it made last year. It also matters to the 1.8 million people who work in this industry from coast to coast to coast.”

[Tourism Industry Association of Canada](#)

Recommendation 67

Continue and enhance investments through both the Canadian Experiences Fund and Destination Canada to support the diversification and international marketing of Canada’s tourism sector.

“According to the IMF, we're talking about a potential 4% GDP boost if we address [internal trade barriers] for real, once and for all.

[Business Council of Canada](#)

Recommendation 68

Further reduce internal barriers to free trade.

Recommendation 69

Ensure the continued integrity of the labels “Product of Canada” and “Made in Canada” by maintaining the current level of Canadian content and continuing to require the imported content of dairy products to be indicated.

“The outcome of CUSMA negotiations goes far beyond the dairy market access concessions that were made. CUSMA imposes export charges on skimmed milk powder, milk protein concentrates and infant formula beyond a specified amount.

[Dairy Farmers of Canada](#)



Recommendation 70

Ensure that export duties under the Canada-United States-Mexico Agreement, which are imposed after a specific threshold on certain dairy products—milk protein concentrates, skim milk powder and infant formula—apply only to the exports of CUSMA signatories.

“[B]order officers need to have the expertise to determine whether they are dealing with milk, cream or powder. If we really want to control the products coming in, border measures will have to be rigorous.

[Dairy Farmers of Canada](#)

Recommendation 71

Provide the Canada Border Services Agency and the Canadian Food Inspection Agency with the resources they need to properly enforce regulations and standards regarding dairy imports at the Canadian border.

“The Canadian government has stated repeatedly that it wants a dynamic and strong dairy sector that generates growth, creates jobs and promotes investment. If it wants this to happen, it must provide compensation to restore confidence in the sector. It will provide the stability that dairy farmers need to move forward.

[Dairy Farmers of Canada](#)

Recommendation 72

Meet its commitment to fully and fairly compensate dairy farmers in order to mitigate the impacts of the Canada-United States-Mexico Agreement.

“The Dairy Farmers of Canada estimates that the market access granted under the WTO agreements; the Canada-European Union Comprehensive Economic and Trade Agreement, or CETA; the Comprehensive and Progressive Trans-Pacific Partnership Agreement, or CPTPP; and the Canada-United States-Mexico Agreement, or CUSMA, represent a loss equivalent to 18% of the country's dairy production.

[Dairy Farmers of Canada](#)

Recommendation 73

Continue to provide dairy farmers with the remaining seven years of compensation, in the form of direct payments, to mitigate the impacts of agreements with transpacific countries and the European Union and include the total amount in the estimates for the upcoming fiscal year.

Natural Resources

With respect to mining and energy, the committee heard proposals on various topics, including renewable energy, energy efficiency, the oil and gas sector and different specific requests for support and/or funding.

On the topics of renewable energy and energy efficiency, witnesses talked about technology, regulations, financing, tax incentives and the transition to a low-carbon economy.

Regarding the oil and gas sector, witnesses focused their testimony on innovation, regulation, the environment and taxation.

Witnesses also talked about mineral exploration, market development, value-added production and Natural Resources Canada.

“The mineral industry generates significant economic and social benefits across Canada in remote and indigenous communities and in metropolitan centres, employing over 600,000 workers and contributing nearly \$100 billion annually to our GDP.

[Prospectors and Developers Association of Canada](#)



Recommendation 74

Create a rare-earth minerals strategy.

“Canada ranks at the top of major oil-producing countries in terms of control of corruption, rule of law, government effectiveness, environmental protection and social progress. With global energy demand expected to increase, along with an increased focus on GHG emissions reduction, Canada is uniquely positioned as the global hydrocarbon supplier of choice.

[Canadian Association of Petroleum Producers](#)

Recommendation 75

Enhance resource shipping capacity in western Canada by approving new pipeline projects to safely transport oil to new markets, and within Canada.

Recommendation 76

Examine allowing businesses to use Qualified Environmental Trusts to set aside funds for the future remediation of oil and gas wells.

Recommendation 77

Launch a major initiative to modernize the forest industry by:

- **Extending the production chain through a program supporting investment in wood processing businesses;**
- **Supporting research and development in the forest industry;**
- **Supporting projects involving biomethanation of forest waste;**
- **Supporting local initiatives that produce added value from forests: foraging, tourism, recreational fishing and hunting;**
- **Funding the battle against invasive species in all affected regions.**

Agriculture and Fisheries

On the topics of agriculture, food and fisheries, witnesses presented proposals related to fisheries management, the dairy sector, as well as specific requests for support and/or funding.

Speaking about fisheries management, witnesses focused their testimony on stock assessment, monitoring capacity and data transparency.

Witnesses who spoke on the dairy sector focused on the content threshold, regulations, and the Canada-United States-Mexico Agreement.

Witnesses made specific requests for support and/or funding respecting sustainable agricultural practices, risk management, competitiveness, innovation, research and the environment.

“Our treaty is premised on cross-border partnerships and a pledge by both nations to fund the commission's work. ... The U.S. has fulfilled its funding commitments, but Canada has been behind for many years.”

[Great Lakes Fishery Commission](#)

Recommendation 78

Comply with our bi-lateral treaties with the United States regarding the Great Lakes and honour these commitments by increasing funding to the Great Lakes Fisheries Commission, starting with \$13.15 million for fiscal year 2020–2021 and \$19.44 million in fiscal year 2021–2022 and every year thereafter.

“Whether it's trade disruptions in key markets, extreme weather events or the rising costs of inputs, Canadian farmers are facing significant financial pressures.”

[Canadian Federation of Agriculture](#)

Recommendation 79

Provide funding for Agriculture and Agri-Food Canada with the objective to enter negotiations with the provinces to improve farm safety nets.



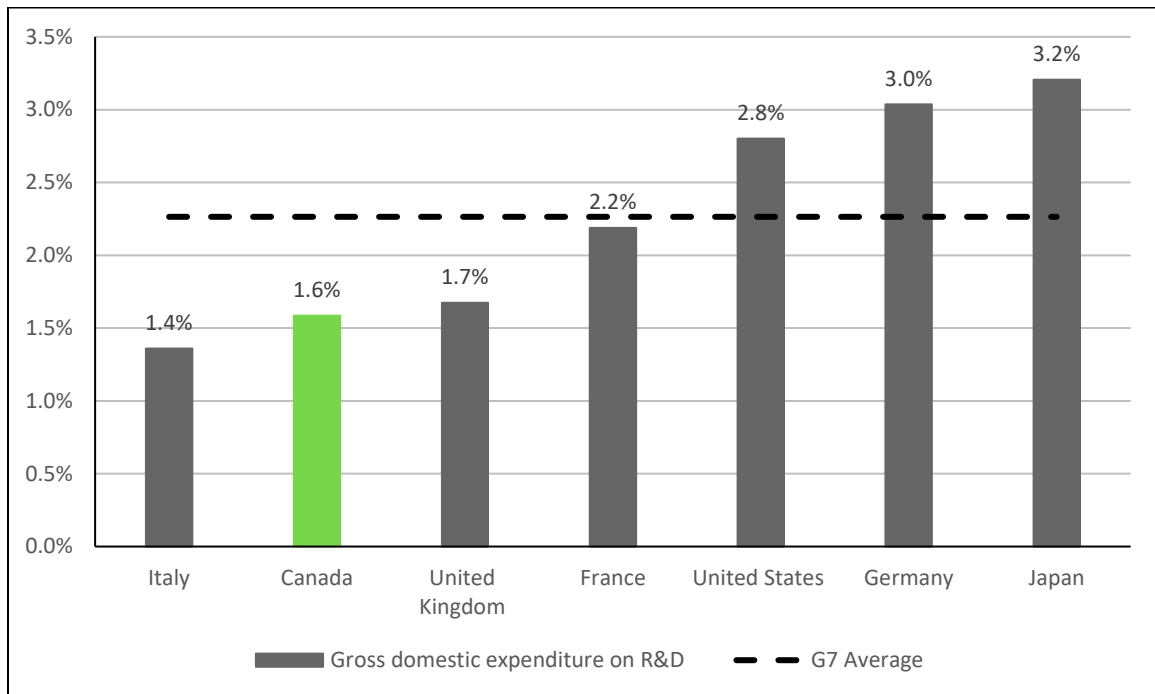
Innovation

Research and development (R&D) is one of the key drivers of innovation, which in turn is a key driver of economic growth. In addition, innovation could be leveraged by countries to meet complex global challenges such as climate change while at the same time continuing to improve the economic well-being of their citizens.

According to the Organisation for Economic Co-operation and Development, “R&D expenditure is one of the most widely used measures of the innovative efforts of firms and countries.”¹¹ Figure 10 compares the gross domestic expenditures on R&D as a percentage of gross domestic product (GDP) of G7 countries. In 2017, Canada had the second lowest gross domestic expenditure on R&D as a percentage of GDP, 1.6% compared to the G7 average of 2.3%.

11 Organisation for Economic Co-operation and Development, “[Innovation: the path to stronger, smarter and greener growth](#),” Remarks by Angel Gurría, OECD Secretary-General at a Luncheon meeting with Keidanren, Tokyo, 18 November 2009.

Figure 10—Gross Domestic Expenditure on Research and Development, G7 Countries, 2017 (% of Gross Domestic Product)



Source: Figure prepared using data from: UNESCO Institute for Statistics, [GERD as a percentage of GDP](#), accessed 10 February 2020.

On the topic of innovation, the committee heard proposals related to support for businesses, research and development, tax incentives and specific requests for funding.

Regarding support for businesses and research and development, some witnesses raised the issue of access to venture capital, grants and contributions, while others talked about industrial sustainability, environmental protection and the silver economy, which refers to the production of goods and services dedicated to the needs of seniors.

With respect to tax incentives, witnesses talked about tax credits for scientific research and clean tech companies, corporate tax rates for income derived from patented inventions and the flow-through shares tax regime.

The committee heard a number of specific requests for federal support and/or funding related to the Strategic Innovation Fund, the digital economy, the plastic industry, agriculture, steel, the mining and coal sectors, artificial intelligence, 5G networks and the transition to a low-carbon economy.



Recommendation 80

Urgently assemble an Economic Strategy Table on Creative Industries to unlock the full innovative potential of these sectors, produce world class content, and share its creative works both at home and abroad.

CHAPTER 6: FEDERAL FISCAL POLICY AND REGULATORY FRAMEWORK

Fiscal policy can be described as the way the government spends public funds, such as through transfers and programs, and the way in which it raises revenues, such as through personal and corporate income taxes or other taxes, in order to influence economic activity and achieve policy objectives.

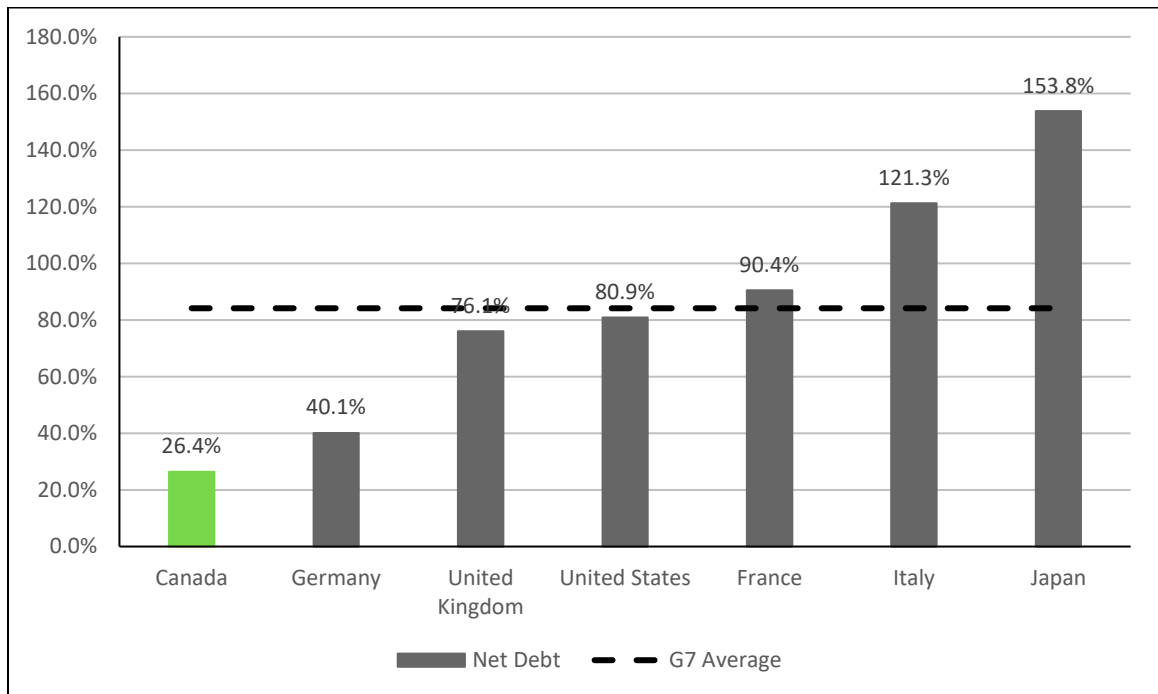
The government may also implement policy objectives by adopting regulations, which impose substantive or administrative requirements on businesses. To minimize the compliance costs for businesses, federal regulators must comply with the One-for-One Rule, which requires that any new regulation be offset by the removal of an existing regulation, and apply the small business lens to ensure their particular needs and circumstances are considered when regulatory changes are made.

Witnesses invited by the committee to present their priorities for the next budget spoke on various topics related to the government's fiscal policy and regulatory framework.

Federal Finances and Public Service

As shown in Figure 11, the net debt of all levels of Canadian government as a percentage of gross domestic product (GDP) in 2019 was 26.4%, the lowest among G7 countries. The G7 average in that year was 84.1%.

Figure 11—Government Net Debt as a Percentage of Gross Domestic Product, G7 Countries, 2019 (% of GDP)



Note: According to the International Monetary Fund's [October 2019 Fiscal Monitor](#) (see p. 36 of the full text version), for cross-country comparability, the IMF statistics on net debt levels exclude unfunded pension liabilities of government employees' defined benefit pension plans.

Source: Figure prepared using data obtained from: International Monetary Fund, [World Economic Outlook Database](#), October 2019, accessed on 10 February 2020.

In speaking about federal finances, witnesses made proposals related to intergovernmental relations, fiscal transparency, procurement, the public service and other measures.

Regarding intergovernmental relations, witnesses discussed provincial and territorial transfers, including the Canada Health Transfer and transfers for housing, and federal support for municipalities. Witnesses who spoke on fiscal transparency mentioned the need to disclose all federal support measures to the oil and gas sector and include Inuit priorities in federal budgets. With respect to procurement, the committee heard proposals about Canadian content, low-carbon footprint purchases and the National Shipbuilding Strategy. Proposals about technology adoption by the public service and associated training were also made. Lastly, witnesses urged the government to prioritize



income creation rather than distribution and to prioritize targeted rather than universal programs.

Recommendation 81

Examine changing the formula for calculating the Canada Health Transfer by adding a variable that reflects the aging populations of the provinces and territories.

Recommendation 82

Continue to prioritize the reduction of government's debt relative to gross domestic product.

Recommendation 83

Require the Canada Revenue Agency to publish estimates of tax gaps every three years.

Recommendation 84

Resolve the problems with the Phoenix pay system.

Recommendation 85

Eliminate targeted corporate welfare programs. Examples include: \$50 million to Mastercard, \$40 million to Blackberry, and \$12 million to Loblaws, etc.

Tax Reform and Compliance

With respect to tax reform and compliance, witnesses commented on a review of the tax system, compliance issues and the Canada Revenue Agency.

Several of the committee's witnesses proposed that the government undertake a comprehensive review of the tax system. Some of them also noted that such a review should take global competitiveness into consideration. Regarding compliance, witnesses touched on tax avoidance, voluntary compliance for the short-term rental industry, international corporate taxation and compliance simplification for small businesses. Others spoke about additional resources for the Canada Revenue Agency.

“If Canada’s economy is to become cleaner and low-carbon, digital and data-driven, and more globally integrated and competitive, Canada’s tax system is not up to the job. These were not the underlying economic trends in the 1960s when Canada’s tax system was last reviewed. If Canada is to move to a low-carbon, climate-resilient economy, for example, the tax system should support and encourage that transition. We have allowed our tax system to grow unintended to the point that it is inefficient for today’s economy, much less tomorrow’s.”

[Chartered Professionals Accountants Canada](#)

Recommendation 86

Appoint an expert panel to undertake a public comprehensive review of the Canadian tax system through a ‘made in Canada approach’ ensuring a fair tax system that closes corporate loopholes and strengthens the competitiveness of Canadian business, drives innovation, and reduces the administrative and compliance burden for all users of the tax system which may include, but is not limited to examining:

- **Succession of business;**
- **Canada Revenue Agency and the publishing of information on the number and value of tax deductions and rules;**
- **Tax information exchange agreements and tax treaties that Canada has signed;**
- **Interest payments that businesses can deduct from their profits, including foreign subsidies;**
- **Corporations who transfer profits to their foreign subsidiaries;**
- **Tax regimes that distributes corporate profits using a formula that reflects real economic activity;**
- **Tax evasion;**
- **Taxation of digital giants and corporations with no physical presence in Canada;**



- **All disability-related tax measures;**
- **Capital cost allowance and other tax incentives;**
- **Inflationary excise on alcohol; and**
- **The application of corporate income taxes and GST/HST to short-term rental platform operators.**

Recommendation 87

Simplify the tax system for people with physical disabilities and mental infirmities.

Recommendation 88

Require a review of the resources the Canada Revenue Agency has to investigate tax havens and the legislative measures that could force large businesses operating in Canada to pay their fair share of taxes.

Regulatory Environment

In focusing on the regulatory environment, witnesses talked about ways to reduce the regulatory burden, regulatory changes in the financial sector and federal regulators.

The committee heard proposals aiming to reduce the regulatory burden of businesses, including in the utilities sector and in relation to the data-driven economy. Witnesses who spoke on changes in the financial sector focused on the anti-money laundering regime, insurance and the Ombudsman for Banking, Securities and Investments. Lastly, the committee heard about the need for additional resources for federal regulators supervising the use of toxic substances.

“Canada should be more ambitious in its approach to improving our costly, burdensome regulatory environment. We should aim to become the world's most efficiently regulated jurisdiction, thereby strengthening the country's ability to attract jobs, boost business confidence and encourage badly needed investment.”

[Canadian Chamber of Commerce](#)

Recommendation 89

Legislate economic growth and competitiveness considerations into regulator mandates, where appropriate.

Recommendation 90

Review its policies and programs to reflect the need for the modernization of aluminum production in Canada in order to maintain its competitiveness, and reduce the administrative burden on this sector.

Recommendation 91

Ensure that credit card networks meet their commitments made in 2018 to reduce the interchange and other fees charged to Canadian businesses for the use of their cards.

Recommendation 92

Eliminate transaction fees charged to businesses on Goods and Services Tax and Harmonized Sales Tax amounts paid by credit card.

CHAPTER 7: CONCLUSION

The committee thanks all participants who provided briefs and/or testimony for their valued input in the development of the recommendations presented in this report. These recommendations, which aim to support Canadians, communities and businesses as well as Canada's transition to a low-carbon economy amidst climate change, will inform the decisions of the government in its 2020 federal budget.

APPENDIX A PROPOSALS BY WITNESSES

The following tables show the proposals made by organizations and individuals who appeared before the committee for this year's pre-budget consultations, as well as the proposals contained in their briefs submitted either in summer 2019 or in support of their testimony in 2020.

AGRICULTURE, FOOD AND FISHERIES

Witness Name	Witness Proposal	Date of Appearance
Agri-food Innovation Council	Develop long-term investments in areas such as plant-breeding.	2/6/2020
Agri-food Innovation Council	Universities should be provided with the resources to realise strong agri-food research and innovation outcomes.	2/6/2020
Canadian Federation of Agriculture	Address deficiencies in Canada's BRM [Business Risk Management] program suite, providing support for farmers to navigate ongoing trade disruptions and extreme weather events. This stability and risk management support is critical to the adoption of sustainable practices and renewable energy technologies on-farm.	2/6/2020
Canadian Federation of Agriculture	Build public trust in Canada's [Pest Management Regulatory Agency] processes, enabling farmers to access the tools necessary to continually reduce their carbon footprint through sustainable agricultural practices.	2/6/2020
Canadian Federation of Agriculture	Develop policies and programs that economically value farmers' stewardship practices and EG&S [Ecological goods and services], incentivizing farmers to invest ... further in practices that will return economic value while enhancing Canada's natural capital.	2/6/2020
Canadian Federation of Agriculture	Formalize a whole-of-government approach under the Food Policy of Canada through an interdepartmental working group, with clear accountability to stakeholders.	2/6/2020
Canadian Federation of Agriculture	Budget 2020 [should] commit to risk management enhancements that would ensure farmers have access to meaningful tools to manage those risks beyond their control, in particular, restoring AgriStability coverage to its pre-2013 levels.	2/6/2020
Dairy Farmers of Canada	That other sectors under supply management as well as the dairy processors to be compensated to mitigate the impact of the recent trade agreements.	2/6/2020

Witness Name	Witness Proposal	Date of Appearance
Dairy Farmers of Canada	Conclude an administrative agreement with the American government to ensure that the export charges contained in the [Canada-United States-Mexico Agreement], which are triggered after a threshold on [milk protein concentrates, skim milk powder and infant formulas] has been reached, apply only to exports to the signatories to this agreement. In other words, it would only apply for the United States and Mexico and would not apply worldwide.	2/6/2020
Dairy Farmers of Canada	[Continue] to provide dairy farmers with the remaining seven years of compensation in the form of direct payments to mitigate the effects of the agreements with the transpacific countries and the European Union, and [include] the total amount ... in the Main Estimates for Budget 2020.	2/6/2020
Dairy Farmers of Canada	[Fulfill] the commitment to fully and fairly compensate dairy producers to mitigate the impact of the [Canada-U.S.-Mexico Agreement], in accordance with the recommendations made by the Producer Task Force and established by the government following the announcement of the same trade agreement.	2/6/2020
Équiterre	[Review] risk management programs [so that they] encourage [agricultural] producers to adopt soil-regenerating practices.	2/6/2020
Green Budget Coalition	Enhancing fisheries stock assessment, fisheries monitoring capacity, and ensuring fisheries data transparency - \$175 million over five years.	2/4/2020
Green Budget Coalition	\$119 million per year for [the] next five years to improve the sustainability, resilience and competitiveness of Canada's agricultural sector [allocated between] Agri-Environmental Programs: \$94 million per year; R&D in Regenerative Agriculture: \$16 million per year; Support an important scientific asset by building facility for National Insect Collection: \$9 million/year.	2/4/2020
Les Producteurs de lait du Québec	[With respect to the \$2 billion in compensation provided to dairy framers related to free trade agreements,] we are asking the government to specify the terms and conditions by which this commitment will be met.	2/3/2020

CHARITIES AND NON-PROFIT ORGANIZATIONS

Witness Name	Witness Proposal	Date of Appearance
Canadian Juries Commission	[Improve and support jury duty with a \$20 million investment to the Canadian Juries Commission].	2/6/2020
Imagine Canada	If there are ... new initiatives to help businesses and organizations take steps to reduce their climate impact, ... ensure that charities and non-profits are eligible, that communications efforts [do not] imply exclusion of charities and non-profits and that program design [does not] inadvertently make those initiatives irrelevant to sector organizations.	2/4/2020
Imagine Canada	Provide Statistics Canada with the resources and mandate to compile and publish data on [the charitable sector].	2/4/2020
Vanier Institute of the Family	It would be nice if you found some funds for the Vanier Institute in [the] budget.	2/5/2020

CHILDREN, FAMILIES AND SOCIAL POLICY

Witness Name	Witness Proposal	Date of Appearance
Canadian Association of Retired Persons	Ensure that resources [for caregiving and housing] are directed into communities to provide much needed respite care, training and additional supports.	2/4/2020
Canadian Association of Retired Persons	Support caregivers by working with the provinces to align provincial employment standards with [Employment Insurance] benefits and by increasing the Family Caregiver Benefit [maximum period] from 15 to 27 weeks.	2/4/2020
Canadian Association of Retired Persons	Change the [Compassionate Care Benefit] requirement ... that a family member must be facing significant risk of death by including people who are critically ill.	2/4/2020

Witness Name	Witness Proposal	Date of Appearance
Canadian Association of Retired Persons	Make the Canada Caregiver ... Credit a refundable tax credit.	2/4/2020
Child Care Advocacy Association of Canada	Establish and fund a federal childcare Secretariat to lead and coordinate the federal government's childcare work.	2/6/2020
Child Care Advocacy Association of Canada	Increase spending on child care by an additional \$1 billion each year over 10 years to meet international benchmarks.	2/6/2020
Child Care Advocacy Association of Canada	Negotiate bilateral funding agreements with the provinces and territories—agreements that will simultaneously raise the quality of childcare by lifting up the wages, working conditions and education of the childcare workforce; increase access by substantially increasing the supply of high quality, inclusive, flexible licensed childcare for all age groups, using a publicly-planned and managed approach; and make childcare affordable for parents by providing direct operating funding to services.	2/6/2020
Child Care Advocacy Association of Canada	Pass legislation that enshrines Canada's commitment to childcare with an entitlement for all children. The legislation should set out the principles, conditions and accountability mechanisms for federal transfer payments to provinces and territories.	2/6/2020
Réseau FADOQ	Amend the caregiver [tax] credit so that this tax measure becomes a refundable tax credit.	2/6/2020
Réseau FADOQ	Raise the maximum weekly earnings threshold for caregiver benefits so that the amount granted is more in line with the income of these beneficiaries.	2/6/2020
Réseau FADOQ	Use an index other than the Market Basket Measure to set the official poverty line in Canada.	2/6/2020

CONSUMPTION TAXES

Witness Name	Witness Proposal	Date of Appearance
Beer Canada	Recalibrate the schedule of excise rates to spark investment in no and low-alcohol beers.	2/6/2020
Beer Canada	Beer within the range of 0.5% ABV to no more than 2.5% ABV [should] have one-quarter of the top excise duty rate applied, while beer over 2.5% ABV but not more than 3.5% ABV [should] have half the top excise rate applied. The top excise rate [should] apply to beer over 3.5% ABV.	2/6/2020
Beer Canada	No-alcohol beer [should] be exempt from excise tax.	2/6/2020
Canadian Automobile Dealers Association	[If the government implements a 10% luxury tax on cars over \$100,000, grant] sufficient time for the automotive sector to adapt its ... supply chains, ... assess it as a progressive tax, wherein only the marginal amount over \$100,000 is taxed at 10%, ... exempt any electrified vehicles [and] avoid a redundant tax-on-tax-on-tax situation [in British Columbia].	2/4/2020
Canadian Cancer Society	Increase in the federal tobacco tax which has proven to be the most effective strategy to reduce smoking among youth.	2/6/2020
Canadian Cancer Society	Implement a tax on e-cigarette products to decrease youth vaping.	2/6/2020
Hotel Association of Canada	Amend the <i>Excise Tax Act</i> to require offshore short-term rental platform companies operating in Canada to charge GST/HST to hosts and guests on all service fees.	2/4/2020
Hotel Association of Canada	Amend the <i>Excise Tax Act</i> to parallel the treatment for ride-sharing by eliminating the use of the small-supplier threshold for short-term rental accommodations.	2/4/2020

CORPORATE TAXATION

Witness Name	Witness Proposal	Date of Appearance
Allan Lanthier (as an individual)	[The proposal] to limit the amount that a large corporation can deduct as interest expense to 30% of [earnings before interest, taxes, depreciation, and amortization should not be implemented].	2/6/2020
Allan Lanthier (as an individual)	The draft legislative proposals that were tabled in June 2019 with respect to stock option benefits should be amended in the interests of simplification and fairness, and amended proposals should be released as part of Budget 2020.	2/6/2020
Aluminium Association of Canada	Update, in conjunction with the provinces of Quebec and British Columbia, the accelerated capital cost allowance measure [to] provide access to the aluminum sector which, unlike steel, does not have access to Class 53.	2/4/2020
Canadian Association of Petroleum Producers	Implement [fiscal measures] that will increase our competitiveness, including reforms to large corporation tax administration, interest expense deductibility and access to capital for small and medium enterprises.	2/3/2020
Canadians for Tax Fairness	Clos[e] regressive and ineffective tax loopholes [such as] the stock option deduction.	2/3/2020
Canadians for Tax Fairness	Large foreign e-commerce companies should be required to pay tax on the business and revenue they generate from Canadians.	2/3/2020
Canadians for Tax Fairness	Apply the GST and sales taxes to imports of all digital services including advertising.	2/3/2020
Canadians for Tax Fairness	Applying a digital sales tax to the revenue of large foreign e-commerce corporations.	2/3/2020
Canadians for Tax Fairness	[Place] limits on the interest payments that corporations can deduct from their profits, particularly to offshore subsidies.	2/3/2020

Witness Name	Witness Proposal	Date of Appearance
Canadians for Tax Fairness	[Remove] the ability for corporations to shift profits to offshore affiliates by requiring corporations to demonstrate that these affiliates carry out actual economic activity.	2/3/2020
Chartered Professional Accountants of Canada	Remain committed to the priorities identified in the Digital Charter, including the review and modernization of related legislation.	2/4/2020
Chartered Professional Accountants of Canada	Change the GST rules so that non-resident vendors collect the tax on intangible property and services.	2/4/2020
Chartered Professional Accountants of Canada	Remain committed to and actively contribute to the OECD process to develop an agreed-upon, principles-based global framework for tax in [the digital economy].	2/4/2020
Confédération des syndicats nationaux	Create a temporary tax system to ensure that the digital giants are paying their fair share of taxes.	2/5/2020
Confédération des syndicats nationaux	Adopt the [Journalism and Written Media Independent Panel of Experts'] recommendation as soon as possible and provide greater assistance to print news media.	2/5/2020
Hotel Association of Canada	Ensure all corporations that operate in Canada through a digital presence pay corporate income tax on Canadian earnings.	2/4/2020
Hotel Association of Canada	Impose a tax on the Canadian revenue of major international [short-term rental] operators at the rate of 3% in lieu of corporate income tax.	2/4/2020
Hotel Association of Canada	Amend the <i>Income Tax Act</i> to require short-term rental platform companies to issue an annual information slip on gross earnings to hosts.	2/4/2020

Witness Name	Witness Proposal	Date of Appearance
Lazer Grant LLP	Finance used to draft legislation to fix a particular problem. Recent amendments seem to indicate the legislation is now being drafted to fix problems that have not yet been thought of. I'm not advocating a return to the old system, [but] I do think it might be possible to draft legislation that falls in between extremes [in order to avoid issues such as those related to recent changes to small business taxation].	2/4/2020
MNP LLP	Propose a consultation with various stakeholders as the interest deductibility limitation proposals are broad and complex.	2/6/2020
MNP LLP	Lower the combined corporate tax rate to a more competitive rate of 20%.	2/6/2020
Moodys Gartner Tax Law LLP	Decrease corporate tax rates.	2/5/2020
Moodys Gartner Tax Law LLP	Do not introduce the interest deduction limitation rule proposed in the Liberal election platform.	2/5/2020
Moodys Gartner Tax Law LLP	Repeal the [tax measures to support Canadian] journalism.	2/5/2020
The Mining Association of Canada	Extend capital cost allowance eligibility provisions for electric vehicles, created in Fall Economic Statement 2018, to include heavy industrial vehicles.	2/6/2020
The Mining Association of Canada	Introduce a substantial shareholder exemption for corporate reorganization for Canadian or foreign groups to be tax free.	2/6/2020
The Mining Association of Canada	Phase out dividend withholding tax to align Canada with multiple countries that have augmented their competitiveness in this respect.	2/6/2020
The Mining Association of Canada	Reduce the corporate income tax rate to achieve equivalency with the US rate for miners and exporters or reinstate a 33% resource allowance.	2/6/2020
The Mining Association of Canada	Reverse, reinstate and enhance mining tax reforms from Federal Budgets 2012/13, including augmenting the Accelerated Capital Cost Allowance (ACCA) to match the US.	2/6/2020

Witness Name	Witness Proposal	Date of Appearance
The Mining Association of Canada	Extend the tax measure announced in the 2018 Fall Economic Statement that enabled the full expensing for clean energy equipment to include all types of electric, trolley-assist and energy-efficiency conveying equipment deployed in Canada's mining sector.	2/6/2020
TMX Group Limited	[Introduce] a full exemption of publicly traded SMEs from the new employee stock option taxation regime.	2/4/2020
TMX Group Limited	[Expand] the flow-through tax regime.	2/4/2020
TMX Group Limited	Adopt a Federal Tax Credit program similar to British Columbia's Eligible Business Credit program to encourage private sector investment into growth-stage companies.	2/4/2020

EDUCATION AND SKILLS TRAINING

Witness Name	Witness Proposal	Date of Appearance
Canadian Alliance of Student Associations	[Allow] graduate students to access Canada Student Grants [...] at a cost of \$58 million per year.	2/4/2020
Canadian Alliance of Student Associations	Allow international students to participate in an internship or co-op under their study permit, rather than [require] them to get a separate permit.	2/4/2020
Canadian Chamber of Commerce	Provide dedicated funding for the reskilling and upskilling of Canadians in a green economy.	2/4/2020
Canadian Chamber of Commerce	Enhance apprenticeship investments to promote skilled trades in renewable and cleantech industries.	2/4/2020

Witness Name	Witness Proposal	Date of Appearance
Canadian Federation of Agriculture	Establish and lead, in partnership with industry, a career promotion initiative for careers in agriculture and agri-food, including attraction of new Canadians. As a solutions-provider capable of sequestering carbon, the sector is capable of driving economic growth while reducing Canada's carbon footprint, but needs access to sufficient, skilled labour to achieve these objectives.	2/6/2020
Chartered Professional Accountants of Canada	Evaluate the various programs and initiatives to promote skills training.	2/4/2020
Deloitte	To prepare Canadians to respond to the social changes that the new economy will bring, [the] government needs to ensure that all Canadians achieve a basic level of [artificial intelligence] and data literacy.	2/5/2020
Fanshawe College	Support a national campaign to promote skilled trades as first-choice careers.	2/4/2020
Fanshawe College	Invest in skills training to ensure that there are enough qualified workers to support energy audits, retrofits, and net-zero home construction.	2/4/2020
Réseau FADOQ	Establish a tax credit for private sector organizations that provide training for experienced workers.	2/6/2020

Witness Name	Witness Proposal	Date of Appearance
Technation	[Create a] diverse, skilled and educated workforce [by increasing] the number of employed highly-qualified ICT professionals [and] the proportion of women and Indigenous Canadian employed. [As well as conducting] national/regional consultation and strategy development projects, develop and conduct a four-year national/regional ICT career awareness and comprehension program, support the Business/ Higher Education Roundtable Work-Integrated Learning recommendations, consult with Indigenous organisations, expand Student Work Placement Program, review current Canadian and global best practices for the use of educational technologies, develop strategies to encourage underrepresented groups to participate in the [Information and Communications Technology] workforce, [and] invest in skills programs that help Canadians succeed.	2/6/2020
Western University	[Create] the [\$2 billion] Green Campus Investment and Innovation Fund [which] would support projects that increase the energy efficiency of university campuses and decrease their carbon footprint.	2/4/2020

EMPLOYMENT AND LABOUR

Witness Name	Witness Proposal	Date of Appearance
Business Council of Canada	[Increase] immigration inflows to build the future labour force.	2/5/2020
Canadian Cancer Society	Extend the Employment Insurance sickness benefit.	2/6/2020
Canadian Steel Producers Association	Work in partnership with Canada's steel sector to address current and future labour and skills shortages.	2/3/2020

Witness Name	Witness Proposal	Date of Appearance
Confédération des syndicats nationaux	Enhance the Employment Insurance (EI) program by adopting a hybrid standard that would make people eligible for EI after 420 hours or 12 insurable weeks of work. The minimum number of weeks of benefits payable should be raised to 35 and the replacement rate to 60% of the maximum insurable earnings.	2/5/2020
Conseil national des chômeurs et chômeuses	The sickness benefits [of Employment Insurance] ... should be extended to 50 weeks for those facing a serious illness.	2/5/2020
Conseil national des chômeurs et chômeuses	[The] pilot project for seasonal workers in 13 administrative regions ... [should] better [target] seasonal employees in these regions, [include] an exception eligibility criterion for these seasonal workers set at 420 hours of work, ... [and] be extended to Indigenous communities with high unemployment rates.	2/5/2020
Fanshawe College	[Enhance] the Youth Employment and Skills Strategy and the Canada Summer Jobs program.	2/4/2020
Hotel Association of Canada	Provide sustainable, long term investment to support programs focused on connecting under-represented Canadians including youth, Indigenous Peoples and women, to available jobs in the accommodations sector.	2/4/2020
Hotel Association of Canada	Develop and implement a program to address the seasonal shortages in the accommodation sector through intra-brand employee exchanges, or bilateral agreements with suitable countries.	2/4/2020
Hotel Association of Canada	Review and update the Temporary Foreign Worker Program through the lowering of application fees, streamlined re-application for workers and the establishment of a pathway to permanent residency.	2/4/2020
Hotel Association of Canada	Replicate the new three-year immigration pilot program for the agri-food sector – which provides temporary foreign workers the opportunity to become permanent residents - for the accommodation sector.	2/4/2020

Witness Name	Witness Proposal	Date of Appearance
Réseau FADOQ	[Extend] the EI benefit period to a maximum of 52 weeks for family caregivers.	2/6/2020
Réseau FADOQ	Actively support experienced workers to encourage them to stay in the labour market, through ongoing training and orientation/ employment reintegration services.	2/6/2020
Réseau FADOQ	Establish a grant for businesses to cover probation periods for experienced workers or retain experienced workers over 65.	2/6/2020
Tourism Industry Association of Canada	Use industry labour need as the principal determiner to access all immigration streams, regardless of skill level.	2/5/2020

ENERGY

Witness Name	Witness Proposal	Date of Appearance
Advanced Biofuels Canada	Establish a comprehensive, long-term Canadian Clean Fuel Strategy [that would set] clear emission reduction and economic development goals for non-fossil clean fuels over 2020 to 2030, firm differentiated targets for clean fuel production and use in Canada [and] Clean Fuel Standard regulations.	2/4/2020
Advanced Biofuels Canada	Commit core funding over 2020–2030 to directed initiatives within [the Strategic Innovation Fund and the Canadian Infrastructure Bank] to attract private capital investment to build clean fuel production capacity and infrastructure.	2/4/2020
Advanced Biofuels Canada	Commit support over 2020–2030 to expand Canada’s clean fuel technology and innovation systems through targeted use of measures, such as refundable tax credits, accelerated capital cost allowance, clean growth capital grants, and core applied research funding.	2/4/2020

Witness Name	Witness Proposal	Date of Appearance
Advanced Biofuels Canada	[Reduce] carbon pollution through: reduced emissions from the production and refining of crude oil and bitumen, increased market use of renewable and synthetic (non-fossil) liquid fuels, [and] focused, long-term structural support for an orderly market transition.	2/4/2020
Advanced Biofuels Canada	Establish differentiated five-year goals for the production of each class of non-fossil clean fuels (liquid, gaseous, solid) and the sale of electric vehicles in Canada over 2025 to 2050.	2/4/2020
Advanced Biofuels Canada	Establish a new Clean Fuel Fund administered by [Western Economic Diversification Canada].	2/4/2020
Advanced Biofuels Canada	Identify clear, science-based eligibility, to amend the Income Tax Act [to] reduce corporate taxes ... for companies that manufacture zero-emission technologies.	2/4/2020
Advanced Biofuels Canada	Conduct a review of Crown agencies and programs ... that impact capital investment in and operation of clean fuel production facilities, distribution and use infrastructure, including [electric vehicle] charging stations.	2/4/2020
Advanced Biofuels Canada	Conduct [a] review of existing or new fiscal programs, and tax measures under the Income Tax Act, that impact private sector capital investment in and operation of clean fuel production facilities and distribution and use infrastructure ... to better align tax policies and fiscal programs to attract clean fuel capital investment and support electric vehicle adoption in Canada, [as well as] to support investment in clean fuel technology research and development.	2/4/2020
Association of Home Appliance Manufacturers Canada	Enact the proposed energy efficiency regulations that were announced in Budget 2017.	2/4/2020

Witness Name	Witness Proposal	Date of Appearance
Association of Home Appliance Manufacturers Canada	Update the <i>Energy Efficiency Act</i> to streamline its process in order to allow, when appropriate, timely regulatory alignment with other jurisdictions.	2/4/2020
Canadian Association of Petroleum Producers	For the government to work collaboratively with the oil and gas sector and position Canada to be the global barrel of choice.	2/3/2020
Canadian Association of Petroleum Producers	That the federal government launch an innovation and industrial strategy table involving industry and the ministries of Finance, NRCan, ECCC and Innovation and Economic Development.	2/3/2020
Canadian Association of Petroleum Producers	That the Department of Finance affirm that existing oil and gas tax measures are not subsidies.	2/3/2020
Canadian Automobile Dealers Association	[Preserve] the continental approach to new vehicle fuel economy regulations.	2/4/2020
Canadian Electricity Association	In conjunction with the provinces, territories and industry, complete a National Electrification Strategy and allocate appropriate resources for implementing it.	2/5/2020
Canadian Electricity Association	Develop a 10-year plan to assist with Canada's energy transition, including developing an incentive program for the commercial deployment of energy storage, supporting the implementation of the [Small Modular Reactors] roadmap [and] addressing the cumulative burden of regulations on the electricity sector and ensuring that regulator mandates factor in economic considerations.	2/5/2020
Canadian Home Builders' Association	Support and expand home energy labelling on all resale homes using its EnerGuide Rating System.	2/5/2020

Witness Name	Witness Proposal	Date of Appearance
Canadian Home Builders' Association	Introduce a permanent renovation tax credit, based on the EnerGuide Rating System.	2/5/2020
Canadians for Tax Fairness	Eliminate subsidies to the fossil fuel industry.	2/3/2020
Climate Action Networks Canada	Follow-through with ... G7 commitments to phase-out fossil fuel subsidies by 2025.	2/5/2020
Confédération des syndicats nationaux	Stop promoting fossil fuel production to honour its commitments under the Paris Agreement, especially by phasing out fossil fuel subsidies by 2025.	2/5/2020
Green Budget Coalition	Implement second round of federal Smart Grid program focusing on deployment of community renewable energy technologies such as community scale storage and virtual net metering (community solar). \$100 million over five years.	2/4/2020
Green Budget Coalition	Support development of tools that new community energy enterprises need (\$9 million over three years), including: Guidance on how to raise community capital, including (RRSP and TFSA eligible) community bonds and preference share sales.	2/4/2020
Green Budget Coalition	Support development of tools that new community energy enterprises need (\$9 million over three years), including: Templates for Power Purchase Agreements for sale of clean energy from community energy projects to individual customers.	2/4/2020
Green Budget Coalition	Support development of tools that new community energy enterprises need (\$9 million over three years), including: Virtual net metering protocols for marketing and sale of clean energy from community sources to multiple customers.	2/4/2020
Green Budget Coalition	Fund targeted federal programs to establish community energy programs in low-income and vulnerable communities. \$50 million over five years.	2/4/2020
Green Budget Coalition	Legislating a timeline for phase-out of remaining tax deductions for fossil fuel exploration and production as well as other non-tax supports to fossil fuel industry.	2/4/2020

Witness Name	Witness Proposal	Date of Appearance
Green Budget Coalition	Committing to not introduce new subsidies for fossil fuels, including not spending additional funds on expansion of Trans Mountain pipeline.	2/4/2020
Green Budget Coalition	Comprehensively consider available financing options for energy efficient buildings, including loan guarantees, dedicated Canada Infrastructure Bank funding, and creating new National Green Bank.	2/4/2020
Green Budget Coalition	Promote community investment by individual citizens by promoting co-operative business model and other community investment options. \$10 million over five years.	2/4/2020
Insurance Bureau of Canada	Funding is needed for a home retrofits program that addresses flood resilience as well as energy efficiency.	2/3/2020
Inuit Tapiriit Kanatami	Develop an Arctic renewable energy fund with an initial investment of \$500 million over five years to support renewable energy projects and initiatives.	2/6/2020
Morgan Construction and Environmental Inc.	[Streamline resource regulations to enable oil producers to compete on a global scale].	2/6/2020
Morgan Construction and Environmental Inc.	Amend Bill C-69 (An Act to enact the Impact Assessment Act and the Canadian Energy Regulator Act, to amend the Navigation Protection Act and to make consequential amendments to other Acts) [to promote economic activity and growth in Canada's resource sector]	2/6/2020
Morgan Construction and Environmental Inc.	Approve the Teck Frontier Project [which is a proposed oil sands mine in northeastern Alberta].	2/6/2020
The Mining Association of Canada	Develop a funding mechanism through Global Affairs Canada to augment EDC financing with additional funding to scale renewable power solutions to connect communities.	2/6/2020
The Mining Association of Canada	Incorporate [Emissions Intensive Trade Exposed] EITE protections in any Clean Fuel Standard being considered.	2/6/2020

Witness Name	Witness Proposal	Date of Appearance
The Mining Association of Canada	Renew and expand from previous levels the Geo-mapping for Energy and Minerals (GEM) program, to \$200 million over five years to locate the next generation of Canadian mines.	2/6/2020

ENVIRONMENT AND CLIMATE CHANGE

Witness Name	Witness Proposal	Date of Appearance
Assembly of First Nations	[Invest \$13 billion over five years in environmental initiatives, including in green infrastructure, clean energy solutions and First Nations-led conservation].	2/5/2020
Assembly of First Nations	Support the establishment and maintenance of Indigenous Protected and Conserved Areas to support Canada's international biodiversity commitments to 2020 and beyond.	2/5/2020
Assembly of First Nations	Affirm and support First Nations Inherent and Treaty rights to develop and implement environmental regulations, impact assessment regimes as well as climate adaptation and mitigation strategies.	2/5/2020
Association of Home Appliance Manufacturers Canada	Earmark funds to modernize and expand plastic recycling infrastructure across Canada.	2/4/2020
Association of Home Appliance Manufacturers Canada	Any potential bans on plastic packaging must consider if the packaging material is essential to the proper delivery or functioning of the consumer product and if there are any alternatives that will work in all climates and in all circumstances.	2/4/2020
Business Council of Canada	[Develop] a national resource and climate strategy.	2/5/2020

Witness Name	Witness Proposal	Date of Appearance
Barbara Zvan (as an individual)	Implement the Recommendations of the Expert Panel on Sustainable Finance [recommendations to transition Canada to a low carbon, resilient economy, realizing Canada's 2030 and mid-century objectives]	2/3/2020
Barbara Zvan (as an individual)	Supporting the efforts that are already underway at [the Office of the Superintendent of Financial Institutions] and Bank of Canada in terms of bringing [sustainable finance] into the regulatory framework.	2/3/2020
Barbara Zvan (as an individual)	Shift Canada's climate change conversation from burden to opportunity.	2/3/2020
Barbara Zvan (as an individual)	[Create] a sustainable finance action council.	2/3/2020
Barbara Zvan (as an individual)	Creating a data analytics hub can be something that can be done collaboratively with both government and private industry to help ease the burden and the effort that's required to do climate analysis and to change it into business analytics.	2/3/2020
Canadian Automobile Dealers Association	[Allocate] additional funding to the national incentive program for zero-emission vehicles.	2/4/2020
Canadian Automobile Dealers Association	[Launch] a national [zero-emission vehicle] public awareness campaign.	2/4/2020
Canadian Chamber of Commerce	Work ... with the business community in developing a national circular economy strategy that will reduce costs, waste, and inefficiencies for businesses.	2/4/2020
Canadian Chamber of Commerce	Remain engaged in negotiations on Article 6 of the Paris Agreement recognizing that some of the most impactful opportunities for climate change mitigation are located outside of Canada's borders.	2/4/2020
Canadian Chamber of Commerce	[Recycle] carbon pricing revenue to drive innovations, energy efficiency and clean technologies.	2/4/2020

Witness Name	Witness Proposal	Date of Appearance
Canadian Federation of Agriculture	Exempt fuel used for the purpose of heating and cooling livestock and for grain drying.	2/6/2020
Canadian Federation of Agriculture	Continue funding for research programs that support climate change adaptation and mitigation, through innovation. This requires increased use of model farms for climate change research.	2/6/2020
Canadian Federation of Agriculture	Engage farmers in the development carbon offset protocols that integrate on-farm carbon sequestration, recognize farmers' historical contributions to carbon sequestration, and recognize broader EG&S [Ecological goods and services].	2/6/2020
Canadian Federation of Agriculture	Modernize approval of plant breeding varieties through a streamlined, risk-based approach that enables development and fast-tracking of crop variety technologies capable of enhancing carbon sequestration and climate change adaptation.	2/6/2020
Canadian Federation of Agriculture	It is further recommended that farmers be reimbursed for carbon tax paid on grain drying during the 2019 harvest.	2/6/2020
Canadian Steel Producers Association	[Return] revenues collected from the steel sector under carbon pricing schemes back to the sector to further efforts to transition to the low carbon economy.	2/3/2020
Canadian Steel Producers Association	Charge the established Canadian carbon cost to all imports from countries that do not have an equivalent national carbon pricing to ensure jurisdictions are not leveraging irresponsible environmental policy to gain unfair cost advantage.	2/3/2020
Canadians for Tax Fairness	[Provide] an additional \$81 billion investments over the next five years [or] \$16 billion per year in building retrofits, renewable energy and energy efficiencies in different industries, public transit and high speed rail.	2/3/2020
Canadians for Tax Fairness	Strengthen [the federal] carbon tax framework by limiting the preferences for large emitters [and] convert the cap and trade program to a transparent carbon tax but with border carbon taxes and rebates.	2/3/2020

Witness Name	Witness Proposal	Date of Appearance
Chartered Professional Accountants of Canada	Implement the recommendations of the Expert Panel on Sustainable Finance that are within federal jurisdiction [... by mapping] Canada's long-term path to a low-carbon [...] economy.	2/4/2020
Chartered Professional Accountants of Canada	Establish a Canadian centre for climate information to improve the availability and reliability of climate data to facilitate business decision-making.	2/4/2020
Clean Energy Canada	Put in place a dedicated fund from which cities and transit authorities can receive rebates towards zero-emission buses.	2/4/2020
Clean Energy Canada	Offer incentives for purchasing used electric vehicles. The purchase incentive could be retooled so that the scale of the incentive correlates with income level.	2/4/2020
Clean Energy Canada	Establish a low-carbon infrastructure fund to help municipalities and other jurisdictions that want these well-commercialized, less-polluting building materials in their infrastructure projects.	2/4/2020
Climate Action Networks Canada	Provide resources for regulatory and legislative processes related to Canada's net-zero by 2050 legislation and the development of a Just Transition Act.	2/5/2020
Climate Action Networks Canada	Empower local governments to take climate action by providing directed financial resources to municipalities, tying this to eco-fiscal policy implementation, and requiring full life cycle climate tests on expenditures.	2/5/2020
Climate Action Networks Canada	Incentivize municipalities to achieve carbon neutrality before 2050 by covering the costs of conducting emissions inventories, developing best practices for real-time [emissions] measurement and providing guidelines for identifying low-carbon jobs and encouraging growth in those sectors.	2/5/2020

Witness Name	Witness Proposal	Date of Appearance
Équiterre	[Implement] a nationwide Zero-Emission Vehicle (ZEV) mandate, coupled with the extension of the ZEV incentive program for the next three years.	2/6/2020
Équiterre	Complete the identification of subsidies to fossil energy production and consumption by the end of 2020 in order to establish a timetable for phasing out public support to the sector by 2022.	2/6/2020
Great Lakes Fishery Commission	For fiscal 2021/2022 and beyond, the Commission is asking Canada to provide \$19.44 million annually to the Great Lakes Fishery Commission.	2/6/2020
Great Lakes Fishery Commission	[The Commission] should fall under the jurisdiction of Global Affairs Canada – not Fisheries and Oceans Canada – as [they] are an international treaty organization with a binational mandate.	2/6/2020
Green Budget Coalition	Invest \$200 million over three years in training for Canada’s low-carbon building workforce.	2/4/2020
Green Budget Coalition	Additional funding for the Budget 2019-announced purchase incentives for electric and plug in hybrid vehicles, to ensure sufficient funding. \$150 million in 2020.	2/4/2020
Green Budget Coalition	For heavy-duty vehicle de-carbonization: Establish financial incentives for fuel saving devices on heavy-duty trucks: \$200 million over five years.	2/4/2020
Green Budget Coalition	For heavy-duty vehicle de-carbonization: Establish new financial incentives to support Canadian transit agencies in purchasing zero-emissions buses: \$85 million in 2020.	2/4/2020
Green Budget Coalition	Expand Low Carbon Economy Fund to provide funding for feasibility studies to allow communities to assess their renewable energy potential and project options. \$9 million over three years.	2/4/2020
Green Budget Coalition	At least \$2.9 billion annually from 2020/21 to 2025/2026. This is the minimum that would constitute Canada’s fair share, which is considered to be 3-4% of the US\$100 billion per year committed by industrialized countries under the Paris Agreement.	2/4/2020

Witness Name	Witness Proposal	Date of Appearance
Green Budget Coalition	\$1 billion over four years (2020-2024) for Nature Based Solutions Fund (or broadened Green Infrastructure Fund) to support cost-effective actions that reduce land sector emissions, sequester carbon or furnish climate adaptation benefits, while also benefiting biodiversity conservation; and [i]ncreased work on carbon accounting in the land sector.	2/4/2020
Green Budget Coalition	\$5 million over two years towards GHG reduction innovation fund to design, retrofit and test emerging technologies that save fuel and reduce GHGs and other pollutants.	2/4/2020
Green Budget Coalition	\$15 million over five years, starting 2021 (when international HFO ban is in place), for Arctic shipping fuels transition fund to support HFO phase-out while preventing prohibitive price increases in communities relying on shipped goods.	2/4/2020
Green Budget Coalition	Continue to invest in conservation and protected areas to achieve 17% protection of land and freshwater and 10% of ocean by 2020 - \$82 million in 2020-21, \$78 million over 2021-24, and \$212 million over 2024-2030.	2/4/2020
Green Budget Coalition	Commit to protecting 30% of both land and ocean by 2030 and invest in achieving these targets - \$128 million in 2020-21, \$295 million over 2021-24, and \$642 million over 2024-2030.	2/4/2020
Green Budget Coalition	Necessary ongoing investments in protected area management - \$257 million in 2020-21, \$590 million over 2021-24, and \$1.3 billion over 2024-2030;	2/4/2020
Green Budget Coalition	\$10 million in 2020-2021 to advance North American Waterfowl Management Plan implementation in support of achieving 17% protection of Canada's land and freshwater by 2020.	2/4/2020
Green Budget Coalition	\$40 million over four years to ensure that privately protected lands are properly managed for the long term.	2/4/2020

Witness Name	Witness Proposal	Date of Appearance
Green Budget Coalition	Establish a Wetland Restoration Program under Canada Nature Fund to restore lost and degraded wetlands and associated uplands in Canada, and to secure their critical ecological goods and services. \$50 million per year for five years, matched by \$50 million per year from non-federal government sources.	2/4/2020
Green Budget Coalition	A focused federal effort to restore and conserve Canada's grasslands, to stabilize declining bird populations, conserve grassland mammals, reptiles and amphibians, many of which are at risk, and support sustainable management of grasslands by ranching communities. \$20 million per year for five years, matched by \$20 million per year from non-federal government sources.	2/4/2020
Green Budget Coalition	Marine spatial planning, including co-governance, marine protected area networks, National Marine Conservation Areas and conservation economy development. [The funding request is] \$81.5 million in 2020-2021; \$407.5 million over 2021-2025; Thereafter, \$77 million per year, ongoing.	2/4/2020
Green Budget Coalition	Enhancing capacity to meet <i>Species at Risk Act</i> requirements to recover abundance of aquatic endangered and threatened species - \$125 million over five years.	2/4/2020
Green Budget Coalition	\$20 million over four years for protection of important wintering habitats and migration staging and stopover sites outside Canada for shorebirds and other migratory birds.	2/4/2020
Green Budget Coalition	\$24 million over four years including \$12 million for investments in science and conservation, especially monitoring and protection of seabirds; [and] \$12 million for delivery of <i>Species at Risk Act</i> to reduce backlog in recovery strategies and action plans and implement recovery actions not yet acted upon.	2/4/2020
Green Budget Coalition	Ongoing chemical assessment, research and monitoring, and risk management activities beyond Phase 3 of Chemicals Management Plan: \$100 million annually, starting in 2021-22.	2/4/2020
Green Budget Coalition	<i>Enforcement of Canadian Environmental Protection Act, 1999</i> and pollution prevention provisions in <i>Fisheries Act</i> : \$50 million in 2020, then \$100 million annually.	2/4/2020

Witness Name	Witness Proposal	Date of Appearance
Green Budget Coalition	Fulfilling obligations under <i>Pest Control Products Act</i> to: 1) assess risks from pesticides already in use, 2) analyse data collected by AAFC and ECCC in two key areas during pesticide exposure assessment, and 3) upgrade compliance and enforcement beyond currently limited approach of targeted oversight: \$50 million in 2020, then \$100 million annually for Health Canada's Pest Management Regulatory Agency.	2/4/2020
Green Budget Coalition	\$10 million over five years to [Agriculture and Agri-Food Canada] for initial pilot and annual data collection [on pesticide use].	2/4/2020
Green Budget Coalition	\$500 million matching fund to support zero-waste business investment.	2/4/2020
Green Budget Coalition	\$12 million over five years to prevent and recover abandoned fishing gear in marine environments.	2/4/2020
Green Budget Coalition	\$5 million to map level of circularity in Canadian economy and assess future scenarios.	2/4/2020
Green Budget Coalition	Establish external expert advisory panel to provide strategic advice on environmental data collection and management issues. \$3 million over three years.	2/4/2020
Green Budget Coalition	\$2 million over three years to undertake an audit and inventory of existing geospatial datasets among federal departments and other levels of government.	2/4/2020
Green Budget Coalition	\$125 million over four years in updated foundational geographic and landscape feature data to complete national habitat inventories.	2/4/2020
Green Budget Coalition	\$16 million over four years to advance development of a robust, full accounting of Canada's environmental assets.	2/4/2020
Green Budget Coalition	Additional \$5 million per year ongoing for future data acquisition and analysis, and to expand Statistics Canada's environmental statistics group's sectoral capacity.	2/4/2020

Witness Name	Witness Proposal	Date of Appearance
Green Budget Coalition	The Coalition urges scaled up fiscal action to address the climate emergency, including eliminating fossil fuel subsidies and allocating major funding to nature-based solutions, building energy efficiency, transportation, community energy, international climate financing and marine shipping.	2/4/2020
Green Budget Coalition	[The Coalition urges scaled up fiscal action to address the climate emergency, including] a number of complementary measures, including on carbon pricing, the sustainable finance report, and a just transition for energy sector workers.	2/4/2020
Green Budget Coalition	The Coalition urges continued and ongoing investment in nature conservation and biodiversity with a focus on protected areas on public and private lands [and] habitat restoration.	2/4/2020
Green Budget Coalition	Investing in agri-environmental programs; research and development and a new facility for the national insect collection; and to improve the agricultural sector's sustainability, resilience and competitiveness.	2/4/2020
Green Budget Coalition	\$16.5 million over five years to ECCC [Environment and Climate Change Canada] for water monitoring.	2/4/2020
Green Budget Coalition	\$155 million over five years to facilitate provincial and Indigenous collaboration in regional and strategic assessments, establish advisory panel to inform regulations, policies and conduct of “bigger picture” assessments, and promote further collaborative assessments.	2/4/2020
Green Budget Coalition	\$60 million over five years in public education and targeted compliance promotion [on supporting banning single-use plastics and enabling circular economy strategies].	2/4/2020

Witness Name	Witness Proposal	Date of Appearance
Green Budget Coalition	\$15 million over two years for Transport Canada to [develop a] policy instrument to include domestic shipping in Canadian carbon pricing system; Develop national strategy to reduce black carbon emissions and air pollution from Canada's shipping industry; Review, publish lifetime carbon costs of fuel for government-procured ships; [and] Develop national speed reduction regime for maritime shipping.	2/4/2020
Insurance Bureau of Canada	Immediately implement the Recommendations of the Expert Panel on Sustainable Finance ... to transition Canada to a low carbon, resilient economy, realizing Canada's 2030 and mid-century objectives	2/3/2020
Inuit Tapiriit Kanatami	[Provide] \$10 million over five years to advance implementation of [National Inuit Climate Change Strategy] objectives.	2/6/2020
Northwest Territories Association of Communities	Ensure that adequate funding is being provided to territorial governments, Indigenous governments and local governments to ensure that they are well equipped to meet the climate change challenge.	2/5/2020
Northwest Territories Association of Communities	The design of any programs to support climate change in the North must be done in consultation with Northerners to ensure that they have uptake and are effective.	2/5/2020
Prospectors and Developers Association of Canada	[Ensure] that any new carbon price regime is revenue neutral, protects emissions intensive and trade-exposed sectors, and addresses the unique challenges faced by remote and northern regions.	2/5/2020
The Mining Association of Canada	Carbon revenues should be directed toward two specific areas: supporting the development of lower carbon technologies, and energy and fuel efficiency, with a particular focus on investment in research and technology improvements in the resource sector; and helping 'exposed' economic sectors and populations adapt to the costs associated with a carbon-limited future.	2/6/2020

FEDERAL FINANCES AND PUBLIC SERVICE

Witness Name	Witness Proposal	Date of Appearance
Canadian Association of Retired Persons	Work closely with provinces and territories to ensure that the transfer of dollars to strategic objectives is not just absorbed into provincial health care dollars.	2/4/2020
Ian Lee (as an individual)	The Minister of Finance [should adopt] a general operating principle that going forward all programs must be targeted, not universal.	2/4/2020
Federation of Canadian Municipalities	Empower municipalities to better serve Canadians through modernized commitments in Budget 2020.	2/4/2020
Federation of Canadian Municipalities	Protect progress and build upon a stronger federal-municipal partnership.	2/4/2020
Green Budget Coalition	Disclosing costs of all federal direct spending and value of annual tax deductions claimed for exploration, development and production of coal, oil and natural gas, including costs associated with Trans Mountain pipeline expansion; and provide to Parliamentary Budget Office.	2/4/2020
Green Budget Coalition	Pursuant to Canada's commitment in June 2018, proceed with a transparent and credible peer review of Canada's fossil fuel subsidies with Argentina in 2019 that reflects these GBC recommendations.	2/4/2020
Inuit Tapiriit Kanatami	Budget 2020 should build on progress made in the last four federal budgets by continuing to implement an Inuit Nunangat fiscal policy in the allocation of Inuit-specific funding.	2/6/2020
Macdonald-Laurier Institute	[That the federal government] prioritize the creation of income over its distribution.	2/3/2020

Witness Name	Witness Proposal	Date of Appearance
Northwest Territories Association of Communities	Territorial funding transfers are required to preserve and renovate existing social housing units.	2/5/2020
Réseau FADOQ	Include in the current Canada Health Transfer formula a variable that takes into account the aging population of the provinces and territories.	2/6/2020
Réseau FADOQ	Index the Canada Health Transfer by 6% annually.	2/6/2020
Aluminium Association of Canada	Use government procurement to enhance the use of ... low carbon footprint solutions using materials produced right here in Canada.	2/4/2020
Canadian Steel Producers Association	[Establish] procurement policies and enabling tools that recognize and take in consideration the inherent carbon benefits of Canadian steel in domestic infrastructure projects.	2/3/2020
Confédération des syndicats nationaux	Ensure that Canadian content is featured in government procurement.	2/5/2020
Confédération des syndicats nationaux	Incorporate the Davie Shipyard into its National Shipbuilding Strategy to keep it up and running.	2/5/2020
Inuit Tapiriit Kanatami	Revise its procurement policy ... to enable and support corporations and businesses owned by Inuit land claims organizations and beneficiaries of Inuit land claims agreements to access no-bid federal contracts.	2/6/2020
Technation	Modernize digital services and procurement by digitizing public service operations, provide a mechanism ... for Government to engage with industry, [implement] a socio-economic development strategy, implement an annual refresh cycle for the federal procurement process, invest in secure and agile WiFi networks for government organizations, [and] modernize budget allocation cycles.	2/6/2020

Witness Name	Witness Proposal	Date of Appearance
Technation	Leverage new technology [by following] a cloud first policy, [supporting] cloud-native software development, [ensuring] interoperability of systems between all levels of government, [and adopting] Artificial Intelligence and Machine Learning technologies.	2/6/2020
Technation	[Adopt] training curricula for new technology and offer it to all civil servants, [create] a culture of lifelong learning in the public service, [and] contribute to creating a partnership ecosystem of technologists in Canada.	2/6/2020

GENDER-RELATED INITIATIVES

Witness Name	Witness Proposal	Date of Appearance
Assembly of First Nations	[Invest \$1.25 billion over five years in the Women Entrepreneurship Strategy].	2/5/2020
Assembly of First Nations	[Work with AFN Women’s Council to develop and apply an appropriate gender-based analysis tool for assessing gender-based needs].	2/5/2020
Egale Canada	Review the recommended policy reforms in Egale’s National LGBTQI2S Action Plan and take immediate action to amend their outdated and discriminatory policies to advance Canada’s economic development.	2/6/2020
Egale Canada	[Adopt] inclusive policies and training across each of the 12 sectors in Egale’s National LGBTQI2S Action Plan, [which are health care, mental health, poverty reduction, housing and homelessness, employment access, education, sport inclusion, our seniors, justice reform, inter-sex rights, asylum system reform and international assistance].	2/6/2020
Egale Canada	Update outdated data collection terminology to be more inclusive for research across the 12 priority areas in the national action plan and engage community organizations in the research implementation, collection and reporting process.	2/6/2020

Witness Name	Witness Proposal	Date of Appearance
Egale Canada	Establish an LGBTQI2S Action Plan Implementation Fund of \$12 million over two years to be allocated to civil society organizations.	2/6/2020

HEALTH

Witness Name	Witness Proposal	Date of Appearance
Alberta Chambers of Commerce	Avoid one-size-fits-all approaches ... to any national pharmacare plan.	2/6/2020
Canadian Association of Fire Chiefs	That the federal government continue to support and clarify the expected outcomes from the federal framework for [post-traumatic stress disorder] and the \$30 million over five years dedicated in Budget 2018 to public safety research and treatment.	2/4/2020
Canadian Association of Retired Persons	Fund innovation and modernization initiatives to ensure that the dollars spent on health care are achieving best possible outcomes.	2/4/2020
Canadian Association of Retired Persons	Fund initiatives with a focus on transforming existing care models for dementia, into emotion-focused models.	2/4/2020
Canadian Association of Retired Persons	[Implement] a universal, comprehensive, sustainable and evidence-based national pharmacare program [by 2022 and commit \$3.5 billion to that end].	2/4/2020
Canadian Association of Retired Persons	Funding of vaccines [should] be a part of [a] pharmacare program.	2/4/2020
Canadian Cancer Society	Invest in pediatric cancer research.	2/6/2020

Witness Name	Witness Proposal	Date of Appearance
Canadian Cardiovascular Society	[Invest] \$2.5 million each year for the next three years to improve care, eliminate expense of unhelpful components of care and enable a learning cardiac healthcare system.	2/6/2020
Canadian Doctors for Medicare	[Implement] universal, single-payer public pharmacare.	2/3/2020
Canadian Mental Health Association	Invest \$1 million in the next year for [Canadian Mental Health Association] to conduct research into and develop tailored support for farmers impacted by climate change and \$2.5 million over 3 years for CMHA to conduct research into and develop tailored support for rural, remote, northern and coastal communities vulnerable to climate change.	2/6/2020
Canadian Mental Health Association	Invest \$4.5 million over 3 years for [Canadian Mental Health Association] to lead Canada's transition to a climate-ready mental health care system, defined by nationwide access to programs and services equipped to address and anticipate the psychological impacts of climate change.	2/6/2020
Canadian Mental Health Association	Invest \$5 million over 3 years in [Canadian Mental Health Association's Mental Health Promotion] programs to build Canadians' adaptability, resilience, and coping skills and to prepare communities for a future with more frequent, serious and intense climate events.	2/6/2020
Canadian Mental Health Association	Immediate influx of \$50 million to more seamlessly coordinate and replicate evidence-based services and programs. Such funding can bring more programs to schools, communities and workplaces across Canada.	2/6/2020
Confédération des syndicats nationaux	Introduce public and comprehensive pharmacare.	2/5/2020

Witness Name	Witness Proposal	Date of Appearance
Diabetes Canada	Invest \$150 million in funding over seven years ... to support the implementation of a new national diabetes strategy based on the Diabetes 360° framework and ... facilitate the creation of Indigenous-specific strategic approaches led and owned by Indigenous groups.	2/4/2020
HealthCareCAN	Ensure a level playing field by allowing hospitals and health organizations to be eligible to compete directly for federal funding programs, like green infrastructure and innovation.	2/6/2020
HealthCareCAN	Grow investments in science to cover the full cost of research and enable Canada's research hospitals to generate new insights, including the health impacts of climate change.	2/6/2020
HealthCareCAN	Invest in digital health and data platforms in Canada's research hospitals and health organizations to improve patient care and support climate mitigation efforts.	2/6/2020
HealthCareCAN	[Renew and increase] the amount of funding from \$50 million to \$150 million for [Stream 4 of the Strategic Innovation Fund].	2/6/2020
HealthCareCAN	Expand the [Canadian Institutes of Health Research's Institute of Aging].	2/6/2020
HealthCareCAN	Continue to invest in the CAN Health Network.	2/6/2020
JDRF Canada	Implement a national diabetes strategy (Diabetes 360°) with specific outcomes for type 1 diabetes and include new funding for research aimed at curing, preventing and treating the disease.	2/6/2020
JDRF Canada	Ensure that various types of insulin are included under any National Pharmacare program.	2/6/2020
JDRF Canada	Support the creation of a national diabetes registry for patients with type 1 diabetes.	2/6/2020
Multiple Sclerosis Society of Canada	[Invest] in comprehensive homecare for those unable to remain at home	2/5/2020

Witness Name	Witness Proposal	Date of Appearance
Réseau FADOQ	Establish a Canadian national prescription drug insurance plan that improves on Quebec's current public drug insurance program.	2/6/2020
Technation	Mandate patient-first health data sharing across the entire healthcare system, require health transfer funding supports and [sustain] digital healthcare innovation.	2/6/2020

HOUSING

Witness Name	Witness Proposal	Date of Appearance
Appraisal Institute of Canada	That mortgage renewals be exempt from the application of the stress test so that Canadians can obtain the most competitive rate possible within Federally Regulated Financial Institutions.	2/6/2020
Appraisal Institute of Canada	Work with provinces and territories to create a publicly accessible registry of beneficial ownership to help address money laundering in the real estate market.	2/6/2020
Association des groupes de ressources techniques du Québec	The government's additional requirements beyond the rules of the National Building Code [i.e. universal accessibility, energy-efficient measures and greener construction should be] subsidized so that they do not become a barrier to the development of much-needed housing for the vulnerable population.	2/4/2020
Association des groupes de ressources techniques du Québec	1.7 billion [would be required] to maintain the existing housing stock in the country.	2/4/2020
Association des groupes de ressources techniques du Québec	An additional \$2 billion per year for the construction of new housing units [and] a quick agreement between the federal and provincial governments, with an investment of \$70 million for Quebec, are needed.	2/4/2020

Witness Name	Witness Proposal	Date of Appearance
Canadian Association of Retired Persons	Provide protection for seniors in assisted living or long-term care facilities during periods of extended hospitalization to ensure they [do not] lose their housing.	2/4/2020
Canadian Association of Retired Persons	Extend the National Housing Strategy to develop housing supports for newly homeless seniors whose needs are not well met by traditional homeless shelters.	2/4/2020
Canadian Home Builders' Association	Work with Office of Superintendent of Financial Institutions to adjust the stress test to better align it with current market conditions by making it a declining rate stress test based on the mortgage term.	2/5/2020
Canadian Home Builders' Association	Re-introduce 30-year amortizations for insured mortgages for well-qualified first-time homebuyers.	2/5/2020
Canadian Home Builders' Association	Adopt federal policies and programs to help increase housing supply by leveraging transit investments and land write-downs.	2/5/2020
Canadian Home Builders' Association	Enshrine affordability as a core objective of the National Building Code.	2/5/2020
Canadian Home Builders' Association	Expand consultations [on the stress test] beyond just financial institutions to ensure industry voices are part of the review.	2/5/2020
Canadian Home Builders' Association	[Do] not go to extreme levels of energy performance in [building] code until they are affordable for consumers.	2/5/2020
Co-operative Housing Federation of Canada	Enhance the National Housing Strategy by making the National Housing Co-Investment Fund more accessible to non-profit housing providers.	2/5/2020
Co-operative Housing Federation of Canada	Recognize post-secondary students as a priority population in the National Housing Strategy [to allow student housing co-operatives to] access [National Housing Strategy] funding programs.	2/5/2020
Co-operative Housing Federation of Canada	Commit to protecting the long-term rental assistance programs.	2/5/2020

Witness Name	Witness Proposal	Date of Appearance
Co-operative Housing Federation of Canada	Invest in non-market housing [including] ... a \$300 million quick start co-operative housing development fund.	2/5/2020
Co-operative Housing Federation of Canada	Enhance the Federal Lands Initiative under the National Housing Strategy ... [and] transfer \$50 million in surplus federal land to the co-operative housing sector to develop new housing.	2/5/2020
Federation of Canadian Municipalities	[Incentivizing] landlords to repair and retrofit lower-cost market rental homes.	2/4/2020
Mortgage Professionals Canada	[Introduce] an exemption to the stress test [for] borrowers [who] have paid as agreed through their initial term [and] wish to move their mortgage at renewal.	2/5/2020
Mortgage Professionals Canada	Reintroduce an insurable 30-year amortization exclusively for first-time buyers.	2/5/2020
Mortgage Professionals Canada	If a reintroduced insurable 30-year amortization is not deemed appropriate ... [increase the First-Time Home Buyer Incentive's] qualifying maximum income multiple to 4.5 times.	2/5/2020
Multiple Sclerosis Society of Canada	Fund the development of appropriate housing through the National Housing Strategy.	2/5/2020
Northwest Territories Association of Communities	A long-term federal funding commitment for housing is critical to address the unmet housing needs of [Northwest Territories] residents.	2/5/2020
Northwest Territories Association of Communities	Affordable housing agreements must be flexible and respect provincial and territorial jurisdictions.	2/5/2020

Witness Name	Witness Proposal	Date of Appearance
Northwest Territories Association of Communities	Tax incentives or other measures must be used to stimulate new rental and affordable housing construction.	2/5/2020

INDIGENOUS PEOPLES

Witness Name	Witness Proposal	Date of Appearance
Assembly of First Nations Quebec-Labrador	[Provide] long-term, sustainable and predictable funding for the implementation of [An Act respecting First Nations, Inuit and Métis children, youth and families and] provide for the creation of a regional authority to support communities and organizations that wish to develop their own laws.	2/4/2020
Assembly of First Nations Quebec-Labrador	Funding to support [the <i>Indigenous Languages Act</i>].	2/4/2020
Assembly of First Nations Quebec-Labrador	Take the necessary steps to strengthen First Nations elementary and secondary education through regional models that provide adequate, predictable and sustainable funding and promote good student outcomes.	2/4/2020
Assembly of First Nations Quebec-Labrador	Support First Nations by developing new regional First Nations responsible housing entities to manage housing and infrastructure programs [with an investment of \$3.9 billion over 10 years].	2/4/2020
Assembly of First Nations Quebec-Labrador	[Provide funding for] justice initiatives and community-based justice programs such as justice committees in [First Nations communities].	2/4/2020

Witness Name	Witness Proposal	Date of Appearance
Assembly of First Nations Quebec-Labrador	It is essential that robust and culturally appropriate policing services for local First Nations governments be adequately funded ... this funding [\$200 million over five years] is for the enhancement and expansion of First Nations policing services.	2/4/2020
Assembly of First Nations	[Invest \$3.5 billion over five years in post-secondary students support program, adult education, kindergarten to grade 12 and First Nations post-secondary institutions].	2/5/2020
Assembly of First Nations	[Invest \$2.269 billion over five years in First Nations health, including health infrastructure and the implementation of the First Nations Mental Wellness Continuum].	2/5/2020
Assembly of First Nations	[Invest \$721.5 million over five years in the On-Reserve Income Assistance Program].	2/5/2020
Assembly of First Nations	[Invest \$12.6 billion over five years in First Nations infrastructure and \$4.6 billion over five years in all-weather roads].	2/5/2020
Assembly of First Nations	Repeal the <i>Safe Drinking Water for First Nations Act</i> and replace it with legislation developed with First Nations that ensures all First Nations have access to safe drinking water and wastewater infrastructure.	2/5/2020
Assembly of First Nations	[Provide \$23 million over five years for Additions-to-Reserve and \$12.5 million over five years for Specific Claims loan forgiveness and Indigenous Services Canada to improve processing].	2/5/2020
Assembly of First Nations	[Invest \$2.68 billion over five years in First Nations economic development, including in a First Nations centre for trade and access to markets, the Indigenous Skills and Employment Training Strategy and the “Leaving no one behind” strategy.	2/5/2020
Assembly of First Nations	[Provide \$3.5 billion over five years for the implementation of the Missing and Murdered Indigenous Women and Girls Calls for Justice].	2/5/2020
Assembly of First Nations	[Invest \$3.75 billion over five years in First Nations safety and security, including First Nations police agencies, community infrastructure and restorative justice programs].	2/5/2020

Witness Name	Witness Proposal	Date of Appearance
Assembly of First Nations	[Implement] the <i>Indigenous Languages Act</i> passed by the previous Parliament [with a \$1.157 billion investment over three years].	2/5/2020
Assembly of First Nations	Implement <i>An Act respecting First Nations, Inuit and Métis children, youth and families</i> [\$3.5 billion investment over five years].	2/5/2020
Assembly of First Nations	[Provide \$3.5 billion over five years] for First Nations governance [that] would provide for institutional development, the creation and functioning of shared service organizations, recruitment and retention of qualified staff, and the strengthening of financial management, human resource [and] IT systems.	2/5/2020
Assembly of First Nations	[Invest \$4.0 billion over five years in housing for First Nations].	2/5/2020
Canadian Mental Health Association	Invest \$16 million over 4 years for [Canadian Mental Health Association] to work with Inuit, Métis and First Nations organizations and communities to build a stronger infrastructure for Indigenous leadership and participation in mental health care and to respond effectively to the disproportionate mental health impact of climate change on Indigenous peoples and communities.	2/6/2020
Child Care Advocacy Association of Canada	Continue to fund and support the implementation of the Indigenous Early Learning and Child Care Framework to ensure that all Indigenous children have access to spiritually enriching, culturally relevant, high quality childcare.	2/6/2020
City of London	Access [to funding from the Reaching Home initiative] would support immediate initiatives to open resting spaces, stabilization spaces, and supportive housing spaces in a matter of mere months [to the homeless indigenous population of London].	2/3/2020
Green Budget Coalition	\$361 million annually, ongoing, for First Nations' water infrastructure operations and maintenance.	2/4/2020

Witness Name	Witness Proposal	Date of Appearance
Inuit Tapiriit Kanatami	Social infrastructure investments are needed [in] ... early learning and child care centres, ... family violence shelters and transitional housing, ... addictions treatment centres [and] social housing.	2/6/2020
Inuit Tapiriit Kanatami	Investment in Inuktitut language and cultural instruction should be made as an Inuit-specific budgetary line item directed to Inuit land claims organizations, who can then direct service delivery agents to ensure that funds ... are drawn down in a manner that benefits Inuit.	2/6/2020
Inuit Tapiriit Kanatami	[Provide] per-pupil Inuktitut funding for K-12 language of instruction in the Inuvialuit Settlement Region, Nunavut, Nunavik, and Nunatsiavut, that achieves equivalency in per pupil spending for French and English.	2/6/2020
Inuit Tapiriit Kanatami	[Provide] \$50 million over five years to strengthen and expand Inuit teacher education programs in the four regions of Inuit Nunangat.	2/6/2020
Inuit Tapiriit Kanatami	Allocate funding directly to Inuvialuit Regional Corporation, Nunavut Tunngavik Inc., Makivik Corporation, and Nunatsiavut Government [for the implementation of <i>An Act respecting First Nations, Inuit and Métis children, youth and families</i>].	2/6/2020
Inuit Tapiriit Kanatami	Partner with Inuit to establish an Arctic Infrastructure Bank with an initial investment of \$1 billion over five years to fund new infrastructure and mitigate the effects of climate change on existing infrastructure, and to ensure the funds are directed based on Inuit needs.	2/6/2020
Inuit Tapiriit Kanatami	[Establish] a capacity-building pilot program for Inuit community-based service organizations ... [and] an Inuit Nunangat network to share information and best practices.	2/6/2020
Inuit Tapiriit Kanatami	Review of all federal business and economic development programs that support Inuit communities, organizations, business and individuals who wish to pursue commercial activities to ensure they meet the needs of all organizations and individuals.	2/6/2020

Witness Name	Witness Proposal	Date of Appearance
Northwest Territories Association of Communities	Provide sustainable funding for existing and new Aboriginal healing centres to address the physical, mental, emotional and spiritual harms caused by residential schools, and to ensure that the funding of healing centres in Nunavut and the Northwest Territories is a priority.	2/5/2020
Northwest Territories Association of Communities	Increase ... staffing levels in land claims negotiations to speed up and finalize agreements.	2/5/2020
Prospectors and Developers Association of Canada	Enhance the participation of Indigenous peoples in the mineral sector through: foundational investments that contribute to improved socioeconomic outcomes for Indigenous communities; targeted funds towards capacity building for skills and job training, entrepreneurship, economic development, and consultation capacity.	2/5/2020
The Mining Association of Canada	Increase funds for skills training and entrepreneurship to assist Indigenous Peoples in securing opportunities in mining.	2/6/2020
The Mining Association of Canada	Strategically deploy government procurement as a tool to drive Indigenous economic reconciliation.	2/6/2020

INFRASTRUCTURE AND TRANSPORTATION

Witness Name	Witness Proposal	Date of Appearance
Alberta Chambers of Commerce	[Accelerate] the planning and permitting process for northern trade corridors.	2/6/2020
Business Council of Canada	[Prioritize] nationally significant infrastructure projects.	2/5/2020

Witness Name	Witness Proposal	Date of Appearance
Canadian Chamber of Commerce	[Provide] funding to the Canada Infrastructure Bank and the National Trade Corridors Fund for major climate resilient infrastructure and adaptation projects.	2/4/2020
Canadian Chamber of Commerce	Implement mmWave spectrum without delay to make smart cities a reality and allow businesses to use the Internet of Things for climate change mitigation.	2/4/2020
Canadian Electricity Association	Create a dedicated climate adaptation fund to increase resiliency to extreme weather and wildfires in critical energy infrastructure.	2/5/2020
Clean Energy Canada	Provide the infrastructure required to support electric transit buses from charging infrastructure to new retrofitted bus depots.	2/4/2020
Federation of Canadian Municipalities	Topping up the ... Disaster Mitigation and Adaptation Fund.	2/4/2020
Federation of Canadian Municipalities	Prioritize new funding tools that will enable local governments to build better lives for Canadians.	2/4/2020
Federation of Canadian Municipalities	Launch a permanent funding mechanism for public transit.	2/4/2020
Federation of Canadian Municipalities	Support [the transition to] zero-emission [public] transit vehicles.	2/4/2020
Federation of Canadian Municipalities	Increase the GTF's (Gas Tax Fund) annual escalator from 2% to 3.5% [... to deliver on infrastructure projects].	2/4/2020

Witness Name	Witness Proposal	Date of Appearance
Green Budget Coalition	Consider providing funds to municipalities to help cover public transit's operational costs (in addition to capital projects).	2/4/2020
Insurance Bureau of Canada	Funding is needed for targeted flood defence infrastructure through an expanding disaster mitigation and adaptation fund.	2/3/2020
The Mining Association of Canada	Advance the renewed Trade and Transportation Corridor Initiative northern funding from an 8 to 4-year horizon and recognize the unique challenges of remote and northern regions through a dedicated northern fund in the Canada Infrastructure Bank.	2/6/2020
City of London	[Provide] additional details ... as to how the federal government plans to partner with cities and communities [on public transportation projects].	2/3/2020
City of London	Connecting mid-size communities like London will require federal investments into VIA to expand the fleet and the service offerings for our people and for our businesses.	2/3/2020
Technation	Introduce a "Smart Infrastructure Lens" for all federal infrastructure investments.	2/6/2020
The Mining Association of Canada	Allocate capacity to [Natural Resources Canada] to support the collection, organization, interpretation and dissemination of resource sector rail freight performance and capacity data to facilitate evidence-based decision making.	2/6/2020

INNOVATION, RESEARCH AND DEVELOPMENT

Witness Name	Witness Proposal	Date of Appearance
Agri-food Innovation Council	[Use] intelligent tax measures to create a favourable climate for investment in [clean technologies in the agricultural sector].	2/6/2020

Witness Name	Witness Proposal	Date of Appearance
Agri-food Innovation Council	[Incentivize] early adoption [of clean technologies] by producers [in the agri-food sector].	2/6/2020
Agri-food Innovation Council	Focus on initiatives that support cross-sectional technological innovation to link value in the agricultural sector to value at the level of population health and wellbeing, industrial sustainability and environmental protection, particularly measures to mitigate and reverse the effects of climate change.	2/6/2020
Agri-food Innovation Council	Funding must be targeted to cross-sectional programs, in which agricultural innovations can be leveraged horizontally to integrate with other industry verticals, particularly health, manufacturing and the environment.	2/6/2020
Agri-food Innovation Council	Steps should be taken to make existing programming more flexible and accommodate more than just traditional partnerships between industry and academia. Different partners such as the private sector, "early adopter" producers and industry consortia (from within and outside the sector) should be incentivized to work together.	2/6/2020
Agri-food Innovation Council	Develop mechanisms for strategic long-term investments in areas that do not fit easily into short-term granting cycles, and which require a greater length of time to develop, test and bring to market.	2/6/2020
Aluminium Association of Canada	Review the parameters of the [Strategic Innovation Fund] to reflect the need to modernize the plant fleet, maintain our competitiveness for the future and eliminate the administrative burden of managing existing incentive programs.	2/4/2020
Association of Home Appliance Manufacturers Canada	Establish the Plastic Technology Innovation Fund with an initial allocation of \$200 million to further research and development of groundbreaking plastic technology applications in Canada.	2/4/2020
Canadian Chamber of Commerce	Adopt an "innovation box" regime that would reduce the corporate tax rate for income derived from patented inventions and intellectual property connected to new or improved cleantech products, services and related processes developed in Canada.	2/4/2020

Witness Name	Witness Proposal	Date of Appearance
Canadian Chamber of Commerce	Provide investors with a 30% refundable tax credit of up to \$200,000 in eligible clean tech businesses.	2/4/2020
Canadian Chamber of Commerce	Establish a 15% refundable tax credit on eligible cleantech startups for angel investors [and] provide a tax exemption on cleantech venture capital gains.	2/4/2020
Canadian Chamber of Commerce	Reinstate the Scientific Research and Experimental Development depreciable property tax credit.	2/4/2020
Canadian Chamber of Commerce	Make flow-through shares available to all types of cleantech firms.	2/4/2020
Canadian Steel Producers Association	Provide significant financial support to create an innovation ecosystem that drives research, clean technology development, demonstration and adoption across the steel sector's supply chain uniquely focussed on its transition into a low carbon economy.	2/3/2020
Canadian Steel Producers Association	The existing innovation effort by Canada's steel, mining and coal sectors carried out by the Canadian Carbonization Research Association should be considered for additional funding support that accelerates the effort of this globally unique collaboration.	2/3/2020
Deloitte	If [artificial intelligence] is going to drive our economy, Canada needs to increase the quality and quantity of public data available to researchers and businesses.	2/5/2020
Deloitte	Help spur innovation by making more public data available in machine-readable format for commercial purposes and easier to use.	2/5/2020
Deloitte	To accelerate [the combination of public data with privately-owned data], governments across Canada can increase collaboration with the private sector to ensure that data is released in an algorithm-friendly, machine-readable format.	2/5/2020
Fanshawe College	Invest \$40 million per year in Canada's network of college-based service providers to double the number of small and medium-sized enterprises engaged in innovation activity.	2/4/2020

Witness Name	Witness Proposal	Date of Appearance
Green Budget Coalition	\$20 million over two years for R&D and sea trials to achieve 100% zero-emission vessels in Canadian inland waters by 2030.	2/4/2020
Green Budget Coalition	Aquaculture research, environmental protection standards, innovative technology research, monitoring, enforcement, and incentives for alternative production methods - \$125 million over five years.	2/4/2020
HealthCareCAN	Create a new Economic Strategy Table dedicated to age-tech and the silver economy.	2/6/2020
HealthCareCAN	Build on the success of the Innovation Superclusters Initiative through the creation of an "Age-Tech Supercluster."	2/6/2020
Intact Financial Corporation	[Investir] dans les écosystèmes d'intelligence artificielle au Canada.	2/6/2020
Technation	Expand funding for digital experiments. Create a government funding portal for digital experimentation under Innovative Solutions Canada, Innovation for Defence and Security and the Canadian Digital Service.	2/6/2020
Technation	Innovate contracts, terms and conditions to align with industry norms focusing on fairness, sharing in the allocation of risk, and opening the possibility of negotiations with bidders to access confidential inputs.	2/6/2020
Technation	Modernize data classification and security requirements to allow a more efficient and effective process of incorporating the ICT workforce in building out the digital government.	2/6/2020
Technation	Invest in "Data for AI" projects , allocate increased funding to build test beds for data analytics and innovation corridors based on 5G, establish an engagement plan for roll-out of 5G networks, ... [and] continue to support the R&D of ICT sector.	2/6/2020

Witness Name	Witness Proposal	Date of Appearance
Technation	[Support] SMEs and scale-ups [by working] with ... industry experts to advance recommended adjustments to [Scientific Research and Experimental Development] program, standardise information collection about SMEs ... [and] review ... definitions of small, medium, and large enterprise.	2/6/2020
TMX Group Limited	Adopting a policy of “fairness for growth”, whereby the federal incentive programs afforded to Canadian private companies, or CCPCs, are equally offered to companies that elect to fund their growth through public venture capital, and the private investment sector.	2/4/2020
Western University	[Create] the Clean Future Research and Innovation Fund [which] would invest \$200 million per year in mitigating and adapting to climate change while creating new business opportunities.	2/4/2020
Western University	[Create] a new fund to move ideas and intellectual property from our campuses toward the public, private and not-for-profit sectors.	2/4/2020
Western University	Strengthen [Canada's] role as a partner for international research collaborations.	2/4/2020

MINING

Witness Name	Witness Proposal	Date of Appearance
Alberta Chambers of Commerce	Allow companies mining lithium brine ... to issue flow-through shares to raise capital.	2/6/2020
Prospectors and Developers Association of Canada	Create a mineral sector-specific funding program or tax incentive to encourage increased exploration specifically for minerals and metals that will enable the development of clean technologies.	2/5/2020

Witness Name	Witness Proposal	Date of Appearance
Prospectors and Developers Association of Canada	Provide funding targeted specifically towards innovation for exploration in areas such as: low emission and renewable energy technologies that reduce [greenhouse gas] emissions, increasing the reuse of water, and waste reduction.	2/5/2020
Prospectors and Developers Association of Canada	[Continue] to invest in the collection and dissemination of public geoscience data that drives mineral exploration, particularly in the north, and [renew] the Geo-mapping for Energy and Minerals and the Targeted Geoscience Initiative programs.	2/5/2020
Prospectors and Developers Association of Canada	Support geoscience mapping and innovation by ... providing funding mechanisms and incentives to encourage the development, testing and adoption of innovative technologies and processes specifically for mineral exploration.	2/5/2020
Prospectors and Developers Association of Canada	Create a federal funding mechanism to help provincial and territorial governments undertake comprehensive mineral resource assessments, based on geoscientific studies.	2/5/2020
Prospectors and Developers Association of Canada	[Establish] an interdepartmental government-industry task force to investigate policy options and make recommendations to accelerate exploration and development of mineral resources.	2/5/2020
The Mining Association of Canada	Modernize the tax treatment of qualifying environmental trusts (QET) by extending the carryback period from 3 to 7 years, allowing the reclamation to be deducted at the consolidated level when incurred regardless of which mine is being reclaimed, and by making QETs tax-exempt until the distribution of funds.	2/6/2020
The Mining Association of Canada	Commit to a whole-of-supply chain approach, including supports for downstream market development and value-added production.	2/6/2020
The Mining Association of Canada	Enhanced funding for Natural Resources Canada's CanmetMINING to develop state of the art REE identification, extraction and refining processes, including from recycled existing mine waste streams.	2/6/2020

Witness Name	Witness Proposal	Date of Appearance
The Mining Association of Canada	Establish an interdepartmental joint government-industry task force to study, report and recommend back in one year additional policy options [regarding critical minerals].	2/6/2020
The Mining Association of Canada	Renew and expand from previous levels, the Targeted Geoscience Initiative to \$50 million over five years to increase the life of Canada's existing fleet of operational mines.	2/6/2020
The Mining Association of Canada	Establish/improve mechanisms through which governments share a portion of the revenues generated from royalties, mining taxes and/or fees in their jurisdiction.	2/6/2020

PEOPLE WITH DISABILITIES

Witness Name	Witness Proposal	Date of Appearance
JDRF Canada	Canadians with type 1 diabetes and other conditions requiring life-sustaining therapy should qualify automatically for the Disability Tax Credit.	2/6/2020
Multiple Sclerosis Society of Canada	[In its report entitled] <i>Taking Action: Improving the Lives of Canadians with Episodic Disabilities</i> , [the Standing Committee on Human Resources, Skills and Social Development and the Status of Persons with Disabilities] made 11 ... recommendations that now need to be implemented.	2/5/2020
Multiple Sclerosis Society of Canada	[Make] the Disability Tax Credit refundable.	2/5/2020
Multiple Sclerosis Society of Canada	[Change] eligibility criteria for the Canada Pension Plan Disability [benefits] and the Disability Tax Credit to include those with episodic disabilities using the new <i>Accessible Canada Act's</i> definition of disability.	2/5/2020
Multiple Sclerosis Society of Canada	Implement the <i>Accessible Canada Act</i> to ensure a barrier-free Canada with a ... focus on programs and service delivery, employment, built environment and transportation.	2/5/2020

Witness Name	Witness Proposal	Date of Appearance
Multiple Scleroris Society of Canada	[Increase] access to Health Canada-approved treatments as early intervention is vital ... to avoid the ... costs that result from unnecessary, irreversible disability.	2/5/2020
Peter Weissman (as an individual)	[Make] the tax system easier to navigate for people with physical disabilities and mental infirmities.	2/5/2020

PERSONAL TAXATION

Witness Name	Witness Proposal	Date of Appearance
Allan Lanthier (as an individual)	The <i>Income Tax Act</i> should be amended to facilitate the transfer of private corporation shares to family members and key employees.	2/6/2020
MNP LLP	All businesses, a farm or any other family-owned business [should] be treated fairly and equally when transitioning within a family.	2/6/2020
MNP LLP	Amend and/or expand the existing provisions of the <i>Income Tax Act</i> to allow families to engage in a bona fide succession and transition of existing businesses.	2/6/2020
MNP LLP	Implement incentives to enable parents to assist their children in purchasing homes without negative tax consequences.	2/6/2020
MNP LLP	Remove the \$5,000 annual cap on tuition transfers to parents and provide for the introduction of grants or additional credits for students enrolled in targeted areas of investment.	2/6/2020
Moodys Gartner Tax Law LLP	Amend the [tax on split income] regime.	2/5/2020
Moodys Gartner Tax Law LLP	Introduce ... changes to enable a fair succession of the family business and farm to the next generation.	2/5/2020

Witness Name	Witness Proposal	Date of Appearance
Moodys Gartner Tax Law LLP	Take a permanent pause on the implementation of the stock option proposals.	2/5/2020
Moodys Gartner Tax Law LLP	Do not increase personal tax rates.	2/5/2020
Moodys Gartner Tax Law LLP	Do not increase the capital gains inclusion rate.	2/5/2020
Réseau FADOQ	Lower the deductible for the medical expense tax credit from 3% to 1.5%.	2/6/2020
Réseau FADOQ	Make the medical expense tax credit into a refundable tax credit.	2/6/2020
Réseau FADOQ	Ensure that [Registered Retirement Savings Plan] or [Registered Retirement income Fund] withdrawals for medical reasons are excluded from a taxpayer's taxable income.	2/6/2020

REGULATORY ENVIRONMENT

Witness Name	Witness Proposal	Date of Appearance
Alberta Chambers of Commerce	Commit to regulatory streamlining and reducing overall [regulatory] burden.	2/6/2020
Business Council of Canada	[Modernize] the regulatory environment.	2/5/2020
Canadian Association of Retired Persons	[Make] the Ombudsman for Banking, Securities and Investments ... the single, unified and binding dispute resolution body for banking and investment services.	2/4/2020

Witness Name	Witness Proposal	Date of Appearance
Canadian Cancer Society	Implement an annual cost-recovery fee on the tobacco industry, to provide full reimbursement for the \$66 million dollar annual cost of the federal tobacco control strategy ... We propose that companies pay a fee, based on market share, similar to the federal cannabis annual regulatory fee to recover \$112 million annually by 2021.	2/6/2020
Canadian Chamber of Commerce	Ensure that carbon pricing is accompanied [by] a reduction in regulations to address competitiveness.	2/4/2020
Canadian Chamber of Commerce	Review the regulatory inefficiencies that slow the adoption of new technologies in the utilities sector and make grid modernization costly.	2/4/2020
Canadian Electricity Association	Align regulatory policies with provincial and territorial governments to allow for the implementation of electricity projects and innovations through the Regulatory Cooperation Table and <i>Canada Free Trade Agreement</i> .	2/5/2020
Canadian Electricity Association	Modernize the <i>Electricity and Gas Inspection Act</i> and <i>Weights and Measures Act</i> to reduce barriers to the deployment of innovative technologies.	2/5/2020
Canadian Electricity Association	Create a Regulatory Innovation Fund that can be used by provincial and territorial electricity regulators to minimize price impacts on customers while adopting new technologies.	2/5/2020
Chartered Professional Accountants of Canada	Work with provinces and territories to strengthen Canada's anti-money laundering regime, including through consistent beneficial ownership requirements and a new national framework around whistleblowing in the private and public sectors.	2/4/2020
Deloitte	Legislation must be updated to reflect the reality of today's [artificial intelligence] and data-driven economy [and should give] businesses a clear set of guardrails and consequences to operate within for the collection, storage and sharing of data.	2/5/2020

Witness Name	Witness Proposal	Date of Appearance
Green Budget Coalition	Need for regulatory departments to receive sufficient resources to meet ... the legislative requirements for managing toxic substances, including pesticides, to protect the health of Canadians and [the] environment.	2/4/2020
Insurance Bureau of Canada	Foster the appropriate financial and regulatory environment for property and casualty insurers.	2/3/2020
Technation	Create a "one-stop shop" that allows businesses to access all government services and regulations at once [and] include tax and financial regulation in its "one-for-one" regulatory reduction rule.	2/6/2020
Technation	Review the effectiveness of marketplace laws and regulations.	2/6/2020
TMX Group Limited	Launch a tax force to do a holistic review of public company reporting obligations, with stated objectives of reducing regulatory burden on Canadian public companies and aligning with national priorities.	2/4/2020

RETIREMENT INCOME AND SENIORS

Witness Name	Witness Proposal	Date of Appearance
Barbara Zvan (as an individual)	Incentivize [Registered Retirement Savings Plans] into sustainable finance.	2/3/2020
Canadian Association of Retired Persons	Eliminate mandatory [Registered Retirement Income Fund] withdrawals.	2/4/2020
Canadian Association of Retired Persons	[Create] a federal pension insurance program that insures 100% of the pension liability in cases of [corporate] insolvency [and is] fully funded by plan sponsors.	2/4/2020

Witness Name	Witness Proposal	Date of Appearance
Canadian Association of Retired Persons	[Amend] insolvency legislation to extend super-priority to unfunded pension liability.	2/4/2020
Canadian Association of Retired Persons	Commission a third-party study to explore alternative legislative and regulatory solutions that will ensure pensioners receive 100% of their pensions in the event of corporate insolvency.	2/4/2020
Canadian Association of Retired Persons	Boost Old Age Security by 10% for people 75 and older.	2/4/2020
Canadian Association of Retired Persons	Increase the Canada Pension Plan [survivor's pension] by 25% for people 65 and older ... from 60% to 75%.	2/4/2020
Réseau FADOQ	When a person dies, Old Age Security payments [should] be extended for a period of three months for the benefit of the surviving spouse.	2/6/2020
Réseau FADOQ	[Increase] Old Age Security benefits for seniors aged 75 and over by 10 per cent.	2/6/2020
Réseau FADOQ	Increase by a minimum of \$50 per month per senior the amount granted through the Guaranteed Income Supplement.	2/6/2020
Réseau FADOQ	[Increase] Canada Pension Plan survivor benefits by 25%.	2/6/2020
Réseau FADOQ	Establish a national policy on aging.	2/6/2020
Réseau FADOQ	Ensure that [Registered Retirement Savings Plan] or [Registered Retirement income Fund] withdrawals made for medical reasons are also included in the earnings exemptions under the Guaranteed Income Supplement program.	2/6/2020

RURAL, REMOTE AND NORTHERN REGIONS

Witness Name	Witness Proposal	Date of Appearance
Agri-food Innovation Council	[Expand] rural broadband.	2/6/2020
Canadian Chamber of Commerce	Adopt a Pan-Territorial Infrastructure Strategy.	2/4/2020
Canadian Chamber of Commerce	Create a dedicated Northern Infrastructure Fund.	2/4/2020
Canadian Chamber of Commerce	Develop strategies to implement all-season road networks to improve transportation infrastructure in Indigenous and remote communities.	2/4/2020
Canadian Federation of Agriculture	Develop a long-term infrastructure plan for agriculture and rural Canada, with predictable funding and accessibility for communities of all sizes and diverse projects.	2/6/2020
Inuit Tapiriit Kanatami	[Provide] \$18 million over five years to advance implementation of the National Inuit Strategy on Research.	2/6/2020
Inuit Tapiriit Kanatami	[Invest] in regional fibre projects, beginning with regional feasibility studies.	2/6/2020
Northwest Territories Association of Communities	Make the doubling of the Gas Tax Fund permanent.	2/5/2020
Northwest Territories Association of Communities	All future infrastructure programs should be designed [like the Gas Tax Fund].	2/5/2020
Northwest Territories Association of Communities	Ensure the [Northwest Territories] and the North have adequate telecommunications and broadband.	2/5/2020

Witness Name	Witness Proposal	Date of Appearance
Northwest Territories Association of Communities	Ensure cellular coverage is put in place along all [Northwest Territories] Highways to ensure the safety of the driving public.	2/5/2020
Prospectors and Developers Association of Canada	Provide a dedicated funding stream to expedite the development of critical energy infrastructure such as small-scale nuclear reactors in northern and remote regions.	2/5/2020
Prospectors and Developers Association of Canada	[Address] the infrastructure deficit [in northern and remote regions] through strategic, large-scale investments in critical transportation and energy infrastructure.	2/5/2020
The Mining Association of Canada	Establish a \$250 million fund for remote and northern industrial electrification.	2/6/2020

SAFETY AND SECURITY

Witness Name	Witness Proposal	Date of Appearance
Appraisal Institute of Canada	Make an immediate investment to improve the quality of the terrain data that is the foundation of all flood mapping.	2/6/2020
Canadian Association of Fire Chiefs	That the federal government consider the formation of an entity similar to the U.S. based Federal Emergency Management Agency's US Fire Administration (i.e. a national fire advisor).	2/4/2020
Canadian Association of Fire Chiefs	That the federal government invest \$2.5 million to provide all firefighters with mental health awareness training.	2/4/2020
Canadian Association of Fire Chiefs	That the federal government earmark \$50 million per year to ensure that fire departments are equipped to respond to innovation.	2/4/2020

Witness Name	Witness Proposal	Date of Appearance
Canadian Association of Fire Chiefs	That the federal government earmark an additional \$30 million for the re-introduction of a modified Joint Emergency Preparedness Program, while maintaining the stable ongoing funding for Heavy Urban Search and Rescue.	2/4/2020
Canadian Electricity Association	Expand the “Project Lighthouse” pilot to other jurisdictions to improve cyber security capabilities and continue investment to improve Canada’s electricity infrastructure cyber security posture.	2/5/2020
Insurance Bureau of Canada	That the federal government deliver the National Action Plan on Flooding.	2/3/2020
Insurance Bureau of Canada	[Ensure that] a public-private partnership [is] in place designed to ensure financial stability and protect consumers in the case of a significant [earthquake] event.	2/3/2020
Insurance Bureau of Canada	Dedicated funding to design and cost a high-risk insurance pool [specific to flooding] and an associated program of strategic retreat.	2/3/2020
Intact Financial Corporation	With provinces and territories ... complete all the flood maps in Canada, developing a national action plan to assist homeowners with potential relocation for those at the highest risk of repeat flooding, and investing in natural infrastructure solutions like grasslands and wetlands that act to reduce the economic impact of floods.	2/6/2020
Intact Financial Corporation	Develop a federal emergency earthquake backstop.	2/6/2020
National Police Federation	The Royal Canadian Mounted Police is in need of additional funding to increase its ability to recruit and train more police officers.	2/5/2020

Witness Name	Witness Proposal	Date of Appearance
Technation	[With respect to cyberecurity, establish] establish a Government-Industry Executive Advisory Table, invest in the development of cyber talent, fund research, development and commercialization of new cyber security, introduce a tax credit for cyber security technologies [and] a 15 percent non-refundable tax credit for small business to purchase cyber security insurance, [and create] professional standards for the use and development of contemporary technologies in all sectors.	2/6/2020

TAX REFORM AND COMPLIANCE

Witness Name	Witness Proposal	Date of Appearance
Alberta Chambers of Commerce	Modernize the tax system with a full review. ... A royal commission is the best approach.	2/6/2020
Allan Lanthier (as an individual)	Establish an independent and non-partisan committee to carry out a comprehensive review of the Canadian tax regime.	2/6/2020
Business Council of Canada	[Modernize] and [simplify] the tax system.	2/5/2020
Canadian Chamber of Commerce	Conduct a comprehensive review of the Canadian tax system.	2/4/2020
Canadians for Tax Fairness	Shift to an international corporate tax system with unitary taxation of corporations and apportionment of their profits according to a formula that reflects real economic activity just as we allocate corporate profit for tax purposes between provinces in Canada.	2/3/2020
Canadians for Tax Fairness	Increase investment in the Canada Revenue Agency.	2/3/2020

Witness Name	Witness Proposal	Date of Appearance
Chartered Professional Accountants of Canada	Launch a comprehensive review of Canada's tax system, led by an independent expert panel.	2/4/2020
Confédération des syndicats nationaux	Take a tougher stance against tax cheaters and accounting firms that develop aggressive tax avoidance strategies.	2/5/2020
Confédération des syndicats nationaux	Make it no longer possible for companies to repatriate dividends from tax havens without paying taxes.	2/5/2020
Hotel Association of Canada	Develop and implement an information and enforcement program through the Canada Revenue Agency to encourage voluntary compliance for the short-term rental industry.	2/4/2020
MNP LLP	The Government needs to simplify tax compliance for entrepreneurs and small business.	2/6/2020
Morgan Construction and Environmental Inc.	Create a corporate and personal tax regime [to promote competitiveness].	2/6/2020
Peter Weissman (as an individual)	Convene a multidisciplinary comprehensive bipartisan panel to look at [a] comprehensive review of our tax system.	2/5/2020
Peter Weissman (as an individual)	Invest in training [Canada Revenue Agency] auditors rather than hiring more.	2/5/2020
Tax Templates Inc.	Undertake a detailed review of the tax system.	2/4/2020
TMX Group Limited	Review ... the <i>Canada Income Tax Act</i> with a view to global competitiveness.	2/4/2020

TOURISM

Witness Name	Witness Proposal	Date of Appearance
Hotel Association of Canada	Make Destination Canada a more competitive tourism marketing organization [with] long-term sustainable funding by increasing base funding to \$135 million annually.	2/4/2020
Tourism Industry Association of Canada	Make Destination Canada a more competitive tourism marketing organization [with] long-term sustainable funding by increasing base funding to \$135 million annually.	2/5/2020
Tourism Industry Association of Canada	Streamline the visa application process and bring low-risk countries under the [Electronic Travel Authorization] program for temporary resident visas.	2/5/2020
Tourism Industry Association of Canada	Ensure that the collection of biometric requirements does not hamper tourism growth.	2/5/2020
Tourism Industry Association of Canada	Facilitate the freedom to move people across the border and through airports with expanded pre-clearance and adequate investments in national transportation infrastructure to meet service levels.	2/5/2020
Tourism Industry Association of Canada	Reduce taxes paid by international visitors to Canada through the removal of GST on tourism products sold abroad to international visitors; and reduce costs attributed to fees, levies and taxes on air travel to help make the cost of air travel more competitive.	2/5/2020
Tourism Industry Association of Canada	Enhance, streamline, and expand the Canadian Experiences Fund through Canada's Regional Development Agencies to continue to support the diversification of Canadian tourism product.	2/5/2020

TRADE

Witness Name	Witness Proposal	Date of Appearance
Alberta Chambers of Commerce	Take an active role in reducing barriers to internal trade.	2/6/2020
Aluminium Association of Canada	Support the need to modernize the support services of the [Canada Border Services Agency's] import watch mechanism that the government put in place on September 1 [2019].	2/4/2020
Aluminium Association of Canada	Develop with the governments of the United States and Mexico an approach to harmonize mechanisms for monitoring aluminum transits through [the Canada-U.S.-Mexico Agreement] territory.	2/4/2020
Aluminium Association of Canada	Support the implementation of metal traceability systems in Canada.	2/4/2020
ARC Financial Corp	We have to be very careful with strict compliance to international agreements that may well be incomplete and inadequate in areas that are of critical importance to Canada's interests and notably trade.	2/4/2020
Canadian Chamber of Commerce	Provide support services for cleantech exports through the Trade Commissioner Service.	2/4/2020
Canadian Chamber of Commerce	Support cleantech foreign direct investment through Invest in Canada.	2/4/2020
Canadian Steel Producers Association	[Reinstitute] the requirement for an Import Permit for each shipment before landing in Canada.	2/3/2020
Canadian Steel Producers Association	[Create] a new comprehensive approach to increase importer verification audit activities and an effective administrative monetary penalty system, for noncomplying importers and for those who evade payment of duties under the <i>Special Import Measures Act</i> .	2/3/2020

Witness Name	Witness Proposal	Date of Appearance
Canadian Steel Producers Association	[Recognize] the integrated nature of the Canadian and American steel markets, as well as the importance of a strong and free trading relationship with the US. Further imposition of duties, or any additional trading restrictions, would have negative consequences on Canadian steel producers.	2/3/2020
Climate Action Networks Canada	Canada needs to deal with the fact that we continue to fund fossil fuel development via Export Development Canada.	2/5/2020
Dairy Farmers of Canada	Provide full and fair compensation to dairy farmers to mitigate the impacts of recent trade agreements.	2/6/2020
Green Budget Coalition	Committing to ending Export Development Canada's financing and support for fossil fuels by 2020 and ensuring their climate change policy aligns its investments with Canada's climate commitments.	2/4/2020
Technation	Continue [to invest] in the Global Affairs Canada Trade [Commissioner] Service.	2/6/2020
The Mining Association of Canada	Establish an [Export Development Canada] vehicle to provide financing for renewable power solutions for resource projects outside of Canada to help off-set diesel reliance and lower global GHG emissions.	2/6/2020
The Mining Association of Canada	Continue efforts to diversify market access and ratify NAFTA 2.0.	2/6/2020

APPENDIX B

BRIEFS SUBMITTED ONLINE

The following is an alphabetical list of organizations and individuals who submitted briefs to the Committee related to this report. For more information, please consult the Committee's [webpage for this study](#).

AGRICULTURE, FOOD AND FISHERIES

[ACTRA - National](#)

[adMare BioInnovations](#)

[Canadian Cattlemen's Association](#)

[Canadian Horticultural Council](#)

[Canadian Produce Marketing Association](#)

[Canadian Propane Association](#)

[Canadore College](#)

[Chicken Farmers of Canada](#)

[Coalition for Healthy School Food \(Joint Submission\)](#)

[Dietitians of Canada](#)

[Ducks Unlimited Canada](#)

[Fisheries Council of Canada\]](#)

[Food Allergy Canada-Canadian Society of Allergy and Clinical Immunology \(Joint Submission\)](#)

[Union des producteurs agricoles](#)

ARTS, CULTURE AND LANGUAGE

[Arts Training in Canada \(Joint Submission\)](#)

[Association nationale des éditeurs de livres-Association of Canadian Publishers \(Joint Submission\)](#)

[Banff World Media Festival](#)

[Canadian Arts Coalition](#)

[Canadian Association of Stand-up Comedians](#)

[Canadian Dance Assembly](#)

[Canadian Federation of Library Associations](#)

[Canadian Independent Music Association](#)

[Canadian Music Publishers Association](#)

[Canadian Private Copying Collective](#)

[Enhancing Economic Growth and Donor Engagement \(Joint Submission\)](#)

[Fédération culturelle canadienne-française](#)

[Hill 70 Memorial-Vimy Foundation \(Joint Submission\)](#)

[Magazines Canada](#)

[Opera.ca](#)

[Orchestras Canada](#)

[Professional Association of Canadian Theatres](#)

[Qaggiavuut](#)

[Shaw Rocket Fund](#)

CHARITIES AND NON-PROFIT ORGANIZATIONS

[Association of Fundraising Professionals](#)

[Big Brothers Big Sisters of Canada](#)

[Canadian Council for International Co-operation](#)

[Co-operatives and Mutuels Canada](#)

[Orchestras Canada](#)

[YMCA Canada](#)

CHILDREN, FAMILIES AND SOCIAL POLICY

[Actua](#)

[Big Brothers Big Sisters of Canada](#)

[Canadian Federation of Students](#)

[Canadian Women's Foundation](#)

[Citizen Advocacy Ottawa](#)

[Estevan Chamber of Commerce](#)

[Kids Help Phone](#)

Neurological Health Charities Canada

Oxfam Canada

Project Learning Tree Canada-Sustainable Forestry Initiative (Joint Submission)

Public Service Alliance of Canada

Shaw Rocket Fund

CONSUMPTION TAXES

Arthritis Society

Canadian Counselling and Psychotherapy Association

Canadian Massage Therapist Alliance

Canadian Vintners Association

Fédération culturelle canadienne-française

Friends of Canadian Broadcasting

Investment Funds Institute of Canada

National Airlines Council of Canada

Tourism Industry Association of Canada

CORPORATE TAXATION

3M Company Canada

ACTRA - National

Associated Equipment Distributors

Atlantic Canada Airports Association

Aurora Cannabis

Barley Council of Canada

Canadian Association of Stand-up Comedians

Canadian Camping and RV Council

Canadian Cattlemen's Association

Canadian Communication Systems Alliance

Canadian Federation of Independent Business

Canadian Horticultural Council

Canadian Life and Health Insurance Association

Canadian Manufacturers & Exporters
Canadian Produce Marketing Association
Canadian Propane Association
Chemistry Industry Association of Canada
Citizens for Public Justice
Coalition for Culture and Media
Direct Sellers Association of Canada
Electronic Transactions Association
Friends of Canadian Broadcasting
Gay Lea Foods Cooperative Ltd.
Heating, Refrigeration and Air Conditioning Institute of Canada
Intellectual Property Institute of Canada
MacNeil, Art
National Golf Course Owners Association Canada
Oxfam Canada
Professional Institute of the Public Service of Canada
Quebec Employers' Council
Railway Association of Canada
Tardif, Jean-François
Union des producteurs agricoles

EDUCATION

Association pour la recherche au collégial
British Columbia Federation of Students
Canadian Association for Graduate Studies
Canadian Association of University Teachers
Canadian Federation of Students
Canadian Geothermal Energy Association
Canadian Pharmacists Association
Canadian Society for Brain, Behaviour and Cognitive Science

College Applied Research Taskforce (Joint Submission)

Engineers Canada

Lakehead University

Lester B. Pearson College of the Pacific and United World Colleges (Canada)

McGill University

Project Learning Tree Canada-Sustainable Forestry Initiative (Joint Submission)

Queen's University

Recreation Vehicle Dealers Association of Canada

Science and Policy Exchange

Thompson Rivers University Students' Union

Université Laval

Universities Canada

University of Alberta

University of British Columbia

University of Calgary

University of Manitoba

University of Victoria

University of Winnipeg

YMCA Canada

York University

EMPLOYMENT AND LABOUR

Canadian Association of University Teachers

Canadian Construction Association

Canadian Federation of Independent Business

Canadian Federation of Students

Canadian Horticultural Council

Canadian Labour Congress

Canadian Produce Marketing Association

Co-operatives and Mutuels Canada

Engineers Canada

Fisheries Council of Canada

Oxfam Canada

Project Learning Tree Canada-Sustainable Forestry Initiative (Joint Submission)

Public Service Alliance of Canada

Tourism Industry Association of Canada

ENERGY

Aurora Cannabis

Canadian Biogas Association

Canadian Gas Association

Canadian Geothermal Energy Association

Canadian Natural Gas Vehicle Alliance

Canadian Propane Association

Canadian Real Estate Association

Chair in Energy Sector Management - HEC Montréal

Enbridge Inc.

Energy Storage Canada

Estevan Chamber of Commerce

Kivalliq Inuit Association-Anbaric Development Partners (Joint Submission)

Leadnow Society

Natural Gas Innovation Fund

New Brunswick Power Corporation

Pollution Probe-QUEST (Joint Submission)

Prospectors and Developers Association of Canada

SaskPower

University of Calgary

Waterpower Canada

ENVIRONMENT AND CLIMATE CHANGE

3M Company Canada

Association of Consulting Engineering Companies – Canada

Aurora Cannabis

Canada Green Building Council

Canadian Biogas Association

Canadian Construction Association

Canadian Council for International Co-operation

Canadian Federation of Independent Business

Canadian Federation of Students

Canadian Ferry Association

Canadian Gas Association

Canadian Institute of Actuaries

Canadian Labour Congress

Canadian Manufacturers & Exporters

Canadian Medical Association

Canadian Nurses Association

Canadian Produce Marketing Association

Canadian Psychological Association

Canadian Society of Landscape Architects

Canadian Urban Transit Association

Chair in Energy Sector Management - HEC Montréal

Chicken Farmers of Canada

Citizens for Public Justice

Colleges and Institutes Canada

Co-operators Group

Desjardins Group

Ducks Unlimited Canada

Enbridge Inc.

Estevan Chamber of Commerce

Greenbelt Foundation

Insurance Brokers Association of Canada

International Boreal Conservation Campaign

Investment Industry Association of Canada

Lakehead University

McConnell Foundation

McGill University

National Airlines Council of Canada

Natural Gas Innovation Fund

North Saskatoon Business Association

Oxfam Canada

Professional Institute of the Public Service of Canada

Prospectors and Developers Association of Canada

Quebec Business Council on the Environment

Queen's University

Railway Association of Canada

Research Canada

Saskatchewan Association of Rural Municipalities

SaskPower

SeedChange

Simon Fraser University

Teck Resources Limited

Toronto Finance International

Upstream Institute for a Healthy Society-Canadian Public Health Association (Joint Submission)

Vancouver Fraser Port Authority

Waterpower Canada

FEDERAL FINANCES

Association of Canadian Financial Officers

Canadian Council for International Co-operation

Canadian Federation of Independent Business

Evidence for Democracy

Fédération culturelle canadienne-française

Leadnow Society

Life Sciences Ontario

Magazines Canada

Merck Canada Inc.

National Association of Federal Retirees

Neighbourhood Pharmacy Association of Canada

Organizations for Health Action

Professional Association of Canadian Theatres

Professional Institute of the Public Service of Canada

Public Service Alliance of Canada

FEDERAL PUBLIC SERVICE

Association of Canadian Financial Officers

Canadian Counselling and Psychotherapy Association

Canadian Society of Landscape Architects

Professional Institute of the Public Service of Canada

Public Service Alliance of Canada

VFS Global

FINANCIAL INSTITUTIONS

Canadian Credit Union Association

Desjardins Group

Investment Funds Institute of Canada

Toronto Finance International

Twohig, Edward W.

FOREIGN POLICY

Action Canada for Sexual and Health Rights

Canadian Council for International Co-operation

Canadian Network for Neglected Tropical Diseases

Canadian Partnership for Women and Children's Health

Citizens for Public Justice

Colleges and Institutes Canada

Lester B. Pearson College of the Pacific and United World Colleges (Canada)

Oxfam Canada

RESULTS Canada

Tardif, Jean-François

Twohig, Edward W.

World Vision Canada

GENDER-RELATED INITIATIVES

Action Canada for Sexual and Health Rights

BC Women's Health Foundation

Canadian Council for International Co-operation

Canadian Dance Assembly

Canadian Partnership for Women and Children's Health

Canadian Society for Brain, Behaviour and Cognitive Science

Canadian Women's Foundation

Engineers Canada

Merck Canada Inc.

Opera.ca

Oxfam Canada

HEALTH

Action Canada for Sexual and Health Rights

ALS Society of Canada

Alzheimer Society of Canada

Arthritis Society

BC Women's Health Foundation

British Columbia Federation of Students

Bruyère

[Canada Fetal Alcohol Spectrum Disorder Research Network](#)
[Canadian Association for Long Term Care](#)
[Canadian Association of Medical Radiation Technologists](#)
[Canadian Association of Naturopathic Doctors](#)
[Canadian Association of Occupational Therapists](#)
[Canadian Association of Optometrists](#)
[Canadian Association of Radiologists](#)
[Canadian Chiropractic Association](#)
[Canadian Counselling and Psychotherapy Association](#)
[Canadian Dental Association](#)
[Canadian Dental Hygienists Association](#)
[Canadian Federation of Students](#)
[Canadian Forum for Rare Disease Innovators](#)
[Canadian Labour Congress](#)
[Canadian Life and Health Insurance Association](#)
[Canadian Medical Association](#)
[Canadian Network for Neglected Tropical Diseases](#)
[Canadian Nurses Association](#)
[Canadian Organization for Rare Disorders](#)
[Canadian Partnership for Women and Children's Health](#)
[Canadian Pharmacists Association](#)
[Canadian Psychological Association](#)
[Centre for Aging + Brain Health Innovation](#)
[Coalition québécoise sur la problématique du poids](#)
[Consumer Health Products Canada](#)
[Danish Life Sciences Forum \(Joint Submission\)](#)
[Desjardins Group](#)
[Dietitians of Canada](#)
[Direct Sellers Association of Canada](#)
[Infection Prevention and Control Canada](#)

[Innovative Medicines Canada](#)

[Interagency Coalition on AIDS and Development](#)

[International Partnership for Microbicides](#)

[Juvenile Diabetes Research Foundation Canada](#)

[Kids Help Phone](#)

[March of Dimes Canada](#)

[Merck Canada Inc.](#)

[National Association of Federal Retirees](#)

[Neighbourhood Pharmacy Association of Canada](#)

[Neurological Health Charities Canada](#)

[Organizations for Health Action](#)

[Oxfam Canada](#)

[Pallium Canada](#)

[Parkinson Canada](#)

[Public Service Alliance of Canada](#)

[Ronald McDonald House Charities Canada](#)

[Royal College of Physicians and Surgeons of Canada](#)

[Upstream Institute for a Healthy Society-Canadian Public Health Association \(Joint Submission\)](#)

HOUSING

[Canadian Real Estate Association](#)

[Co-operators Group](#)

[Ontario Real Estate Association](#)

[Upstream Institute for a Healthy Society-Canadian Public Health Association \(Joint Submission\)](#)

INDIGENOUS PEOPLES

[Association of Faculties of Medicine of Canada](#)

[British Columbia Federation of Students](#)

[Canadian Arts Coalition](#)

[Canadian Association of Occupational Therapists](#)
[Canadian Association of University Teachers](#)
[Canadian Dance Assembly](#)
[Canadian Dental Hygienists Association](#)
[Canadian Federation of Library Associations](#)
[Canadian Federation of Students](#)
[Canadian Nurses Association](#)
[Canadian Propane Association](#)
[Canadian Psychological Association](#)
[Canadian Women's Foundation](#)
[Colleges and Institutes Canada](#)
[Engineers Canada](#)
[Fisheries Council of Canada](#)
[Indspire](#)
[International Boreal Conservation Campaign](#)
[Kids Help Phone](#)
[Lester B. Pearson College of the Pacific and United World Colleges \(Canada\)](#)
[McConnell Foundation](#)
[Organizations for Health Action](#)
[Professional Association of Canadian Theatres](#)
[Prospectors and Developers Association of Canada](#)
[Research Canada](#)
[Royal College of Physicians and Surgeons of Canada](#)
[SaskPower](#)
[Speech-Language and Audiology Canada](#)
[Teck Resources Limited](#)
[Universities Canada](#)
[University of Alberta](#)
[University of Calgary](#)
[University of Manitoba](#)

University of Winnipeg

York University

INFRASTRUCTURE

Associated Equipment Distributors

Association of Consulting Engineering Companies – Canada

Atlantic Canada Airports Association

Canada Green Building Council

Canadian Airports Council

Canadian Association for Long Term Care

Canadian Association of Physicists

Canadian Association of Radiologists

Canadian Cattlemen's Association

Canadian Communication Systems Alliance

Canadian Construction Association

Canadian Dance Assembly

Canadian Federation of Library Associations

Canadian Horticultural Council

Canadian Natural Gas Vehicle Alliance

Canadian Nurses Association

Canadian Society for Brain, Behaviour and Cognitive Science

Direct Sellers Association of Canada

Dot Technology Corp.

Ducks Unlimited Canada

Engineers Canada

Forest Products Association of Canada

Friends of Canadian Broadcasting

Greater Toronto Airports Authority

Investment Industry Association of Canada

Kivalliq Inuit Association-Anbaric Development Partners (Joint Submission)

Lakehead University

Prospectors and Developers Association of Canada

Railway Association of Canada

Recreation Vehicle Dealers Association of Canada

Tourism Industry Association of Canada

University of British Columbia

Vancouver Fraser Port Authority

Western Canadian Short Line Railway Association

YMCA Canada

INNOVATION, RESEARCH AND DEVELOPMENT

AGE-WELL

ALS Society of Canada

Alzheimer Society of Canada

Association of Faculties of Medicine of Canada

Association of Fundraising Professionals

Association pour la recherche au collégial

Bruyère

Canadian Airports Council

Canadian Association for Graduate Studies

Canadian Association for Long Term Care

Canadian Association of Fire Chiefs

Canadian Association of Medical Radiation Technologists

Canadian Association of Physicists

Canadian Association of Radiologists

Canadian Association of University Teachers

Canadian Biogas Association

Canadian Cattlemen's Association

Canadian Consortium for Research

Canadian Construction Association

Canadian Ferry Association
Canadian Forum for Rare Disease Innovators
Canadian Frailty Network
Canadian Gas Association
Canadian Manufacturers & Exporters
Canadian Natural Gas Vehicle Alliance
Canadian Produce Marketing Association
Canadian Psychological Association
Canadian Society for Brain, Behaviour and Cognitive Science
Canadian Standards Association
Chemistry Industry Association of Canada
Coalition for Canadian Astronomy (Joint Submission)
College Applied Research Taskforce (Joint Submission)
Colleges and Institutes Canada
Concordia University of Edmonton
Danish Life Sciences Forum (Joint Submission)
Digital ID and Authentication Council of Canada
Dot Technology Corp.
Dubreuil, Francis
Ducks Unlimited Canada
Estevan Chamber of Commerce
Evidence for Democracy
Fédération culturelle canadienne-française
Fleet Management Association
Gay Lea Foods Cooperative Ltd.
Heating, Refrigeration and Air Conditioning Institute of Canada
Intellectual Property Institute of Canada
Juvenile Diabetes Research Foundation Canada
Lakehead University
McGill University

Neurological Health Charities Canada
Orchestras Canada
Palette Inc.
Pallium Canada
Pollution Probe-QUEST (Joint Submission)
Polytechnics Canada
Professional Institute of the Public Service of Canada
Prospectors and Developers Association of Canada
Quebec Business Council on the Environment
Quebec Employers' Council
Queen's University
Simon Fraser University
Tech-Access Canada
Teck Resources Limited
U15 Group of Canadian Research Universities (Joint Submission)
Union des producteurs agricoles
Université du Québec
Université Laval
Universities Canada
University of Alberta
University of British Columbia
University of Calgary
University of Victoria
York University

PEOPLE WITH DISABILITIES

Canadian Association of Occupational Therapists
Canadian National Institute for the Blind
Centre for Equitable Library Access
Citizen Advocacy Ottawa

[Community Food Centres Canada](#)

[Juvenile Diabetes Research Foundation Canada](#)

[March of Dimes Canada](#)

[Neurological Health Charities Canada](#)

PERSONAL TAXATION

[Addressing Climate Change with Skilled trades \(Joint Submission\)](#)

[Canadian Association of Occupational Therapists](#)

[Canadian Chiropractic Association](#)

[Canadian Real Estate Association](#)

[Consumer Health Products Canada](#)

[Juvenile Diabetes Research Foundation Canada](#)

[Neurological Health Charities Canada](#)

[Pantaleo, Nick](#)

[Union des producteurs agricoles](#)

REGULATORY ENVIRONMENT

[3M Company Canada](#)

[Association of Consulting Engineering Companies – Canada](#)

[Aurora Cannabis](#)

[Canadian Airports Council](#)

[Canadian Association of Naturopathic Doctors](#)

[Canadian Credit Union Association](#)

[Canadian Federation of Independent Business](#)

[Canadian Ferry Association](#)

[Canadian Horticultural Council](#)

[Canadian Independent Music Association](#)

[Canadian Institute of Actuaries](#)

[Canadian Life and Health Insurance Association](#)

[Canadian Music Publishers Association](#)

[Canadian Organization for Rare Disorders](#)

[Canadian Produce Marketing Association](#)
[Canadian Real Estate Association](#)
[Canadian Standards Association](#)
[Conference for Advanced Life Underwriting](#)
[Consumer Health Products Canada](#)
[Co-operators Group](#)
[Desjardins Group](#)
[Digital ID and Authentication Council of Canada](#)
[Direct Sellers Association of Canada](#)
[Dot Technology Corp.](#)
[Enbridge Inc.](#)
[Engineers Canada](#)
[Friends of Canadian Broadcasting](#)
[Imperial Tobacco Canada Limited](#)
[Life Sciences Ontario](#)
[March of Dimes Canada](#)
[McConnell Foundation](#)
[National Airlines Council of Canada](#)
[North Saskatoon Business Association](#)
[Pollution Probe-QUEST \(Joint Submission\)](#)
[Prospectors and Developers Association of Canada](#)
[Waterpower Canada](#)

RETIREMENT INCOME AND SENIORS

[AGE-WELL](#)
[Bruyère](#)
[Canadian Dental Hygienists Association](#)
[Canadian Frailty Network](#)
[Canadian Labour Congress](#)
[Canadian Life and Health Insurance Association](#)

Canadian Medical Association
Conference for Advanced Life Underwriting
Investment Funds Institute of Canada
National Association of Federal Retirees
Organizations for Health Action
Pantaleo, Nick

RURAL, REMOTE AND NORTHERN REGIONS

Canadian Communication Systems Alliance
Canadian Dental Hygienists Association
Canadian Gas Association
Canadore College
Co-operatives and Mutuals Canada
Forest Products Association of Canada
Friends of Canadian Broadcasting
Gay Lea Foods Cooperative Ltd.
Pollution Probe-QUEST (Joint Submission)
Royal College of Physicians and Surgeons of Canada
Rural Opportunity and Investment Coalition
Saskatchewan Association of Rural Municipalities
Speech-Language and Audiology Canada

SAFETY AND SECURITY

American Registry for Internet Numbers
Canadian Association of Fire Chiefs
Canadian Gas Association
Chemistry Industry Association of Canada
Co-operators Group
Friends of Canadian Broadcasting
Imperial Tobacco Canada Limited
Intellectual Property Institute of Canada

March of Dimes Canada

National Coalition Against Contraband Tobacco

SecureKey Technologies Inc.

VFS Global

Universities Canada

York University

SKILLS TRAINING

Actua

Addressing Climate Change with Skilled trades (Joint Submission)

Associated Equipment Distributors

Association of Faculties of Medicine of Canada

Association pour la recherche au collégial

Atlantic Canada Airports Association

Canadian Association for Graduate Studies

Canadian Construction Association

Canadian Federation of Independent Business

Citizens for Public Justice

Colleges and Institutes Canada

Engineers Canada

Heating, Refrigeration and Air Conditioning Institute of Canada

Lakehead University

Life Sciences Ontario

March of Dimes Canada

Opera.ca

Orchestras Canada

Palette Inc.

Professional Association of Canadian Theatres

Professional Institute of the Public Service of Canada

Prospectors and Developers Association of Canada

University of Manitoba

TAX REFORM AND COMPLIANCE

Coalition for Culture and Media

Conference for Advanced Life Underwriting

Co-operatives and Mutuals Canada

Electronic Transactions Association

Enbridge Inc.

Friends of Canadian Broadcasting

Frontier Duty Free Association

Magazines Canada

National Golf Course Owners Association Canada

North Saskatoon Business Association

Oxfam Canada

Pantaleo, Nick

Professional Institute of the Public Service of Canada

Prospectors and Developers Association of Canada

Twohig, Edward W.

TRADE AND TOURISM

Banff World Media Festival

Canadian Association of Stand-up Comedians

Canadian Cattlemen's Association

Canadian Federation of Independent Business

Canadian Horticultural Council

Canadian Manufacturers & Exporters

Canadian Music Publishers Association

Canadian Urban Transit Association

Chicken Farmers of Canada

Direct Sellers Association of Canada

Frontier Duty Free Association

Greater Toronto Airports Authority

Tourism Industry Association of Canada

Université du Québec

TRANSPORTATION

Atlantic Canada Airports Association

Canadian Airports Council

Canadian Gas Association

Canadian Natural Gas Vehicle Alliance

Canadian Propane Association

Canadian Urban Transit Association

Clear Seas

Forest Products Association of Canada

Prospectors and Developers Association of Canada

Railway Association of Canada

Simon Fraser Student Society

Simon Fraser University

Vancouver Fraser Port Authority

Western Canadian Short Line Railway Association

APPENDIX C LIST OF WITNESSES

The following table lists the witnesses who appeared before the Committee at its meetings related to this report. Transcripts of all public meetings related to this report are available on the Committee’s [webpage for this study](#).

Organizations and Individuals	Date	Meeting
As an individual	2020/02/03	2
Barbara Zvan, Chief Risk & Strategy Officer Canada’s Expert Panel on Sustainable Finance		
Canadian Association of Petroleum Producers	2020/02/03	2
Ben Brunnen, Vice-President Oil Sands, Fiscal and Economic Policy		
Canadian Doctors for Medicare	2020/02/03	2
Melanie Bechard, Executive Board Member		
Canadian Steel Producers Association	2020/02/03	2
Catherine Cobden, President		
Canadians for Tax Fairness	2020/02/03	2
Toby Sanger, Executive Director		
City of London	2020/02/03	2
Hon. Ed Holder, Mayor Adam Thompson, Manager Government and External Relations		

Organizations and Individuals	Date	Meeting
Department of Finance Evelyn Dancey, Associate Assistant Deputy Minister Economic Development and Corporate Finance Branch Soren Halverson, Associate Assistant Deputy Minister Financial Sector Policy Branch Nicholas Leswick, Assistant Deputy Minister Economic and Fiscal Policy Branch Andrew Marsland, Senior Assistant Deputy Minister Tax Policy Branch Suzy McDonald, Associate Assistant Deputy Minister Federal-Provincial Relations and Social Policy Branch	2020/02/03	2
Insurance Bureau of Canada Nadja Dreff, Chief Economist Craig Stewart, Vice-President Federal Affairs	2020/02/03	2
Les Producteurs de lait du Québec Alain Bourbeau, Director General Bruno Letendre, Chair	2020/02/03	2
Macdonald-Laurier Institute Philip Cross, Senior Fellow	2020/02/03	2
As an individual Ian Lee, Associate Professor Sprott School of Business, Carleton University	2020/02/04	3
Assembly of First Nations Quebec-Labrador Chief Ghislain Picard	2020/02/04	3
Canadian Alliance of Student Associations Adam Brown, Chair	2020/02/04	3
Canadian Association of Fire Chiefs Daniel Perron, Board Member Tina Saryeddine, Executive Director	2020/02/04	3

Organizations and Individuals	Date	Meeting
Chartered Professional Accountants of Canada Bruce Ball, Vice-President Taxation Rosemary McGuire, Director External Reporting and Capital Markets	2020/02/04	3
Clean Energy Canada Sarah Petrean, Policy Director	2020/02/04	3
Federation of Canadian Municipalities Daniel Rubinstein, Director Policy and Research Carole Saab, Executive Director Policy and Public Affairs	2020/02/04	3
Green Budget Coalition Florence Daviet, National Forest Program Director Canadian Parks and Wilderness Society (CPAWS) Andrew Van Iterson, Manager	2020/02/04	3
Tax Templates Inc. Jay Goodis, Chief Executive Officer and Co-founder	2020/02/04	3
TMX Group Limited Braden Fletcher, Head TSX Venture Exchange	2020/02/04	3
Advanced Biofuels Canada Don Roberts, President and Chief Executive Officer Nawitka Capital Advisors Ltd	2020/02/04	4
Aluminium Association of Canada Jean Simard, President and Chief Executive Officer	2020/02/04	4
ARC Financial Corp. Mac Van Wielingen, Founder and Partner	2020/02/04	4
Association des groupes de ressources techniques du Québec Éric Cimon, Director General Auréli Macé, Manager of Training and Transfer of Knowledge	2020/02/04	4

Organizations and Individuals	Date	Meeting
Association of Home Appliance Manufacturers Canada Meagan Hatch, Director Government Relations	2020/02/04	4
Canadian Association for Retired Persons Jana Ray, Chief Membership and Benefits Officer	2020/02/04	4
Canadian Automobile Dealers Association Tim Reuss, President and Chief Executive Officer Huw Williams, Director Public Affairs	2020/02/04	4
Canadian Chamber of Commerce Aaron Henry, Senior Director Natural Resources and Sustainability Trevin Stratton, Chief Economist and Vice-President Policy	2020/02/04	4
Diabetes Canada Kimberley Hanson, Executive Director, Federal Affairs	2020/02/04	4
Fanshawe College Jeff Wright, Vice-President Corporate Strategy and Business Development	2020/02/04	4
Hotel Association of Canada Susie Grynol, President	2020/02/04	4
Imagine Canada Bruce MacDonald, President and Chief Executive Officer	2020/02/04	4
Lazer Grant LLP Ken Goodridge, Senior Tax Manager	2020/02/04	4
Western University Amy Bryson, Executive Director Alan Shepard, President and Vice-Chancellor	2020/02/04	4
As an individual Peter Weissman, Chartered Accountant, Trust and Estate Practitioner	2020/02/05	5

Organizations and Individuals	Date	Meeting
Assembly of First Nations Daniel Wilson, Special Advisor Research and Policy Coordination	2020/02/05	5
Business Council of Canada Brian Kingston, Vice-President Policy, International and Fiscal	2020/02/05	5
Canadian Electricity Association Francis Bradley, President and Chief Executive Officer	2020/02/05	5
Canadian Home Builders' Association Kevin Lee, Chief Executive Officer	2020/02/05	5
Climate Action Network Canada Catherine Abreu, Executive Director	2020/02/05	5
Confédération des syndicats nationaux François Bélanger, Union Advisor Labour Relations Services Pierre Patry, Treasurer	2020/02/05	5
Conseil national des chômeurs et chômeuses Pierre Céré, Spokesperson	2020/02/05	5
Co-operative Housing Federation of Canada Courtney Lockhart, Program Manager Policy and Government Relations Timothy Ross, Executive Director	2020/02/05	5
Deloitte Bilal Khan, Managing Partner and Head of Deloitte Data	2020/02/05	5
Department of Finance Hon. Mona Fortier, P.C., M.P., Minister of Middle Class Prosperity Paul Rochon, Deputy Minister Ava Yaskiel, Associate Deputy Minister	2020/02/05	5
Moodys Gartner Tax Law LLP Kim G.C. Moody, Chief Executive Officer and Director Canadian Tax Advisory	2020/02/05	5

Organizations and Individuals	Date	Meeting
Mortgage Professionals Canada Elaine Taylor, Chair of the Board of Directors Head Office Paul Taylor, President and Chief Executive Officer Head Office	2020/02/05	5
Multiple Sclerosis Society of Canada Benjamin Davis, Senior Vice-President Mission	2020/02/05	5
National Police Federation Peter Merrifield, Vice-President Brian Sauvé, President	2020/02/05	5
Northwest Territories Association of Communities Rebecca Alty, Vice-President Sara Brown, Chief Executive Officer	2020/02/05	5
Prospectors and Developers Association of Canada Jeff Killeen, Director Policy and Programs Lisa McDonald, Executive Director	2020/02/05	5
Tourism Industry Association of Canada Charlotte Bell, President and Chief Executive Officer	2020/02/05	5
Vanier Institute of the Family Nora Spinks, President and Chief Executive Officer	2020/02/05	5
Alberta Chambers of Commerce Ken Kobly, President and Chief Executive Officer	2020/02/06	6
Appraisal Institute of Canada Thomas Fox, President Keith Lancaster, Chief Executive Officer	2020/02/06	6
Canadian Cardiovascular Society Andrew Krahn, President	2020/02/06	6
Canadian Juries Commission Tina Daenzer, Chief Financial Officer Mark Farrant, Founder and Chief Executive Officer	2020/02/06	6

Organizations and Individuals	Date	Meeting
Canadian Mental Health Association Sara Rodrigues, Senior Policy Analyst	2020/02/06	6
Egale Canada Helen Kennedy, Executive Director	2020/02/06	6
Équiterre Marc-André Viau, Director Government Relations	2020/02/06	6
HealthCareCAN Paul-Émile Cloutier, President and Chief Executive Officer Heidi Sveistrup, Chief Executive Officer and Chief Scientific Officer Bruyère Research Institute	2020/02/06	6
Intact Financial Corporation Mathieu Lamy, Chief Operating Officer	2020/02/06	6
Inuit Tapiriit Kanatami Natan Obed, President	2020/02/06	6
JDRF Canada Dave Prowten, President and Chief Executive Officer Angie Sullivan, Volunteer and Patient Advocate	2020/02/06	6
Technation André Leduc, Senior Vice-President	2020/02/06	6
As an individual Allan Lanthier, Retired Partner of Ernst and Young and Former Chair of Canadian Tax Foundation	2020/02/06	7
Agri-food Innovation Council Serge Buy, Chief Executive Officer	2020/02/06	7
Beer Canada Luke Chapman, President	2020/02/06	7
Canadian Cancer Society Kelly Masotti, Director Public Issues Helena Sonea, Senior Manager Public Issues	2020/02/06	7

Organizations and Individuals	Date	Meeting
Canadian Federation of Agriculture Scott Ross, Assistant Executive Director	2020/02/06	7
Child Care Advocacy Association of Canada Morna Ballantyne, Executive Director Child Care Now	2020/02/06	7
Dairy Farmers of Canada Pierre Lampron, President David Wiens, Vice-President	2020/02/06	7
Great Lakes Fishery Commission Marc Gaden, Director of Communications Gregory McClinchey, Legislative Liaison	2020/02/06	7
Mining Association of Canada Brendan Marshall, Vice-President Economic and Northern Affairs	2020/02/06	7
MNP LLP Jennifer Kim Drever, Regional Tax Leader Amanjit Lidder, Senior Vice-President Taxation Services	2020/02/06	7
Morgan Construction and Environmental Ltd. Peter Kiss, President and Chief Executive Officer	2020/02/06	7
Réseau FADOQ Gisèle Tassé-Goodman, President Provincial Secretariat	2020/02/06	7
Department of Finance Richard Botham, Assistant Deputy Minister Economic Development and Corporate Finance Branch Michelle Kovacevic, Assistant Deputy Minister Federal-Provincial Relations and Social Policy Branch Andrew Marsland, Senior Assistant Deputy Minister Tax Policy Branch Hon. Bill Morneau, P.C., M.P., Minister of Finance	2020/02/19	8

APPENDIX D LIST OF BRIEFS

The following is an alphabetical list of organizations and individuals who submitted briefs to the Committee related to this report. For more information, please consult the Committee's [webpage for this study](#).

3M Company Canada

Action Canada for Sexual Health and Rights

ACTRA - National

Actua

adMare BioInnovations

Advanced Biofuels Canada

AGE-WELL

Agri-food Innovation Council

Alberta Ballet School

ALS Society of Canada

Aluminium Association of Canada

Alzheimer Society of Canada

American Registry for Internet Numbers

Anbaric Development Partners

Appraisal Institute of Canada

Arthritis Society

Arts Umbrella

Assembly of First Nations

Associated Equipment Distributors

Association nationale des éditeurs de livres

Association of Canadian Financial Officers

Association of Canadian Publishers

Association of Canadian Universities for Research in Astronomy

Association of Consulting Engineering Companies – Canada
Association of Faculties of Medicine of Canada
Association of Fundraising Professionals
Association of Home Appliance Manufacturers Canada
Association pour la recherche au collégial
Atelier lyrique de l'Opéra de Montréal
Atlantic Canada Airports Association
Atlantic Colleges Atlantique
Aurora Cannabis
Banff Centre for Arts and Creativity
Banff World Media Festival
Barley Council of Canada
BC Colleges
BC Women's Health Foundation
Beer Canada
Big Brothers Big Sisters of Canada
British Columbia Federation of Students
Bruyère
Calgary Philharmonic Orchestra
Canada Fetal Alcohol Spectrum Disorder Research Network
Canada Green Building Council
Canada's Music Incubator
Canada's National Ballet School
Canada's Royal Winnipeg Ballet School
Canadian Airports Council
Canadian Alliance of Student Associations
Canadian Arts Coalition
Canadian Association for Graduate Studies
Canadian Association for Long Term Care
Canadian Association for Retired Persons

Canadian Association of Fire Chiefs
Canadian Association of Medical Radiation Technologists
Canadian Association of Naturopathic Doctors
Canadian Association of Occupational Therapists
Canadian Association of Optometrists
Canadian Association of Physicists
Canadian Association of Radiologists
Canadian Association of Stand-up Comedians
Canadian Association of University Teachers
Canadian Astronomical Society
Canadian Automobile Dealers Association
Canadian Biogas Association
Canadian Camping and RV Council
Canadian Cancer Society
Canadian Cardiovascular Society
Canadian Cattlemen's Association
Canadian Chamber of Commerce
Canadian Chiropractic Association
Canadian Communication Systems Alliance
Canadian Consortium for Research
Canadian Construction Association
Canadian Council for International Co-operation
Canadian Counselling and Psychotherapy Association
Canadian Credit Union Association
Canadian Dance Assembly
Canadian Dental Association
Canadian Dental Hygienists Association
Canadian Electricity Association
Canadian Federation of Agriculture
Canadian Federation of Independent Business

Canadian Federation of Library Associations
Canadian Federation of Students
Canadian Ferry Association
Canadian Forum for Rare Disease Innovators
Canadian Frailty Network
Canadian Gas Association
Canadian Geothermal Energy Association
Canadian Home Builders' Association
Canadian Horticultural Council
Canadian Independent Music Association
Canadian Institute of Actuaries
Canadian Institute of Plumbing and Heating
Canadian Labour Congress
Canadian Life and Health Insurance Association
Canadian Manufacturers & Exporters
Canadian Massage Therapist Alliance
Canadian Medical Association
Canadian Mental Health Association
Canadian Music Publishers Association
Canadian National Institute for the Blind
Canadian Natural Gas Vehicle Alliance
Canadian Network for Neglected Tropical Diseases
Canadian Nurses Association
Canadian Opera Company
Canadian Organization for Rare Disorders
Canadian Partnership for Women and Children's Health
Canadian Pharmacists Association
Canadian Private Copying Collective
Canadian Produce Marketing Association
Canadian Propane Association

Canadian Psychological Association
Canadian Public Health Association
Canadian Real Estate Association
Canadian Society for Brain, Behaviour and Cognitive Science
Canadian Society of Allergy and Clinical Immunology
Canadian Society of Landscape Architects
Canadian Standards Association
Canadian Steel Producers Association
Canadian Urban Transit Association
Canadian Vintners Association
Canadian Women's Foundation
Canadians for Tax Fairness
Canadore College
Centre for Aging + Brain Health Innovation
Centre for Equitable Library Access
Centre for Indigenous Theatre
Chair in Energy Sector Management - HEC Montréal
Chartered Professional Accountants of Canada
Chemistry Industry Association of Canada
Chicken Farmers of Canada
Citizen Advocacy Ottawa
Citizens for Public Justice
Clean Energy Canada
Clear Seas
Coalition for Canadian Astronomy
Coalition for Culture and Media
Coalition for Healthy School Food
Coalition québécoise sur la problématique du poids
College Applied Research Taskforce
Colleges and Institutes Canada

Community Food Centres Canada
Concordia University of Edmonton
Confédération des syndicats nationaux
Conference for Advanced Life Underwriting
Consumer Health Products Canada
Co-operative Housing Federation of Canada
Co-operatives and Mutuels Canada
Co-operators Group
Dairy Farmers of Canada
Dalhousie University
Dancer Transition Resource Centre
Danish Life Sciences Forum
Debajehmujig Theatre Group
Desjardins Group
Diabetes Canada
Dietitians of Canada
Digital ID and Authentication Council of Canada
Direct Sellers Association of Canada
Dot Technology Corp.
Dubreuil, Francis
Ducks Unlimited Canada
École de danse contemporaine de Montréal
École supérieure de ballet du Québec
Egale Canada
Electronic Transactions Association
Enbridge Inc.
Energy Storage Canada
Engineers Canada
En'owkin Centre
Estevan Chamber of Commerce

Evidence for Democracy
Fédération culturelle canadienne-française
Fédération des cégeps
Federation of Canadian Municipalities
Fisheries Council of Canada
Fleet Management Association
Food Allergy Canada
Food Secure Canada
Forest Products Association of Canada
Friends of Canadian Broadcasting
Frontier Duty Free Association
Gay Lea Foods Co-operative Ltd.
Grands Ballets Canadiens de Montréal
Greater Toronto Airports Authority
Green Budget Coalition
Greenbelt Foundation
HealthCareCAN
Heating, Refrigeration and Air-Conditioning Institute of Canada
Hill 70 Memorial
Hotel Association of Canada
Imagine Canada
Imperial Tobacco Canada Limited
Indspire
Infection Prevention and Control Canada
Innovative Medicines Canada
Insurance Brokers Association of Canada
Insurance Bureau of Canada
Intellectual Property Institute of Canada
Interagency Coalition on AIDS and Development
International Boreal Conservation Campaign

International Partnership for Microbicides
Inuit Tapiriit Kanatami
Investment Funds Institute of Canada
Investment Industry Association of Canada
Juvenile Diabetes Research Foundation Canada
Kids Help Phone
Kivalliq Inuit Association
Lakehead University
Lanthier, Allan
Leadnow Society
Leo Pharma Inc.
Les Muses : Centre des arts de la scène
Lester B. Pearson College of the Pacific and United World Colleges (Canada)
Life Sciences Ontario
Lundbeck Canada
Lunenburg Academy of Music Performance
MacNeil, Art
Magazines Canada
March of Dimes Canada
McConnell Foundation
McGill University
McMaster University
Mechanical Contractors Association of Canada
Medalta
Merck Canada Inc.
Mining Association of Canada
MNP LLP
National Academy Orchestra of Canada
National Airlines Council of Canada
National Association of Federal Retirees

National Circus School
National Coalition Against Contraband Tobacco
National Comedy School
National Golf Course Owners Association Canada
National Theatre School of Canada
National Youth Orchestra Canada
Natural Gas Innovation Fund
Neighbourhood Pharmacy Association of Canada
Neurological Health Charities Canada
New Brunswick Power Corporation
North Saskatoon Business Association
Northwest Territories Association of Communities
Novo Nordisk Canada Inc.
Ontario Real Estate Association
Opera.ca
Orchestras Canada
Orchestre symphonique de Montréal
Organizations for Health Action
Oxfam Canada
Palette Inc.
Pallium Canada
Pantaleo, Nick
Parkinson Canada
Pollution Probe
Polytechnics Canada
Professional Association of Canadian Theatres
Professional Institute of the Public Service of Canada
Project Learning Tree Canada
Prospectors and Developers Association of Canada
Public Service Alliance of Canada

Qaggiavuut
Quebec Business Council on the Environment
Quebec Employers' Council
Queen's University
QUEST
Railway Association of Canada
Recreation Vehicle Dealers Association of Canada
Research Canada: An Alliance for Health Discovery
Réseau FADOQ
RESULTS Canada
Ronald McDonald House Charities Canada
Royal College of Physicians and Surgeons of Canada
Royal Conservatory of Music
Royal Conservatory of Music / Glenn Gould School
Rural Opportunity and Investment Coalition
Saskatchewan Association of Rural Municipalities
SaskPower
School of Contemporary Dancers
Science and Policy Exchange
SecureKey Technologies Inc.
SeedChange
Segal Centre for Performing Arts
Shaw Rocket Fund
Simon Fraser Student Society
Simon Fraser University
Soulpepper Theatre Company
Speech-Language and Audiology Canada
Stratford Festival
Sustainable Forestry Initiative
Synchronex

Tardif, Jean-François
Tech-Access Canada
Technation
Teck Resources Limited
The National Ballet of Canada
The School of Toronto Dance Theatre
Thompson Rivers University Students' Union
TMX Group Limited
Toronto Finance International
Tourism Industry Association of Canada
Twohig, Edward
U15 Group of Canadian Research Universities
Union des producteurs agricoles
Université de Montréal
Université du Québec
Université Laval
Universities Canada
University of Alberta
University of British Columbia
University of Calgary
University of Manitoba
University of Ottawa
University of Saskatchewan
University of Toronto
University of Victoria
University of Waterloo
University of Winnipeg
Upstream
Vancouver Fraser Port Authority
Vancouver Symphony Orchestra

VFS Global

Vimy Foundation

Waterpower Canada

Western Canadian Short Line Railway Association

Western University

World Vision Canada

YMCA Canada

York University

Zab Mabougou/Compagnie Danse Nyata Nyata

MINUTES OF PROCEEDINGS

A copy of the relevant *Minutes of Proceedings* ([Meetings Nos. 2 to 11](#)) is tabled.

Respectfully submitted,

Hon. Wayne Easter, P.C., M.P.
Chair

DISSENTING OPINION OF THE CONSERVATIVE PARTY OF CANADA

Conservative members of the Standing Committee on Finance present the following recommendations for Budget 2020 as a dissenting opinion.

That the government...

1. Legislates the “Pay-As-You-Go” principle, requiring that each dollar of new spending measures, be matched with a dollar of savings. This would require all new spending measures to come out of the existing fiscal framework.
2. Limit government spending increases to below inflation and population growth.
3. Implement a plan to balance the budget in five years.
4. Not introduce the interest deduction limitation rule proposed in the Liberal election policy platform.
5. Provide the same accelerated capital cost allowance regime to the energy sector, that the government has provided to the manufacturing sector.
6. Expand the 15 percent federal Mineral Exploration Tax Credit to include all Canadian Exploration Expenses, Canadian Development Expenses, and the Canadian Renewable and Conservation Expenses that are flowed to individual investors under the flow-through share program.
7. Exempt spouses from the TOSI rules.
8. Eliminate the planned CPP hikes for small businesses across the country.
9. Eliminate any overlap, duplication and regulatory requirements for small business owners across the country, by creating a simple, comprehensive measure for red tape that goes beyond the current regulatory count and includes guidelines, policies, and legislation, while also broadening the scope of the Red Tape Reduction Act.
10. Approve the Teck Frontier Mine without conditions.
11. Repeal Bill C-69.
12. Repeal Bill C-48.
13. Adopt a “comply or explain” approach to recommendations of the External Advisory Committee on Regulatory Competitiveness (announced in the 2018 Federal Fall Economic Statement).
14. Implement a two-for-one rule requiring the elimination of two regulations for every new regulation.
15. Introduce fiscal tools such as a flow-through share instrument similar to the Canadian Exploration Expense to incentivize and facilitate capital investment for decommissioning inactive wells, facilities and pipelines.
16. Legislate economic growth and competitiveness considerations into regulator mandates.
17. Streamlines the process for approving new construction permits in the aluminum industry.
18. Not move forward with the luxury tax proposal of 10% on automobiles, aircraft, and boats over \$100,000.
19. Establish a capital gains exemption on the proceeds of an arms length sale of private shares or real estate. This exemption would apply to any portion of the proceeds that are

donated to a registered charity within a predetermined timeframe of the completion of the sale.

20. Examine the use of flow through shares to raise market capital for green tech companies/start-ups and beyond the green tech sector.

BLOC QUÉBÉCOIS DISSENTING REPORT

THE 43RD PARLIAMENT MUST AWAIT THE GOVERNMENT'S VISION

The Bloc Québécois wishes to thank all those who took part in the 2020 intensive pre-budget consultations. A number of witnesses told us that they were eager to participate in the process or update their briefs, given that new issues arose during the election campaign, which took place during the six months between the deadline for submitting briefs in August 2019 and the consultations in February 2020. We wish to reiterate that we intend to work with civil society and organizations to defend and represent Quebec's interests, for that has been the Bloc Québécois's guiding principle since the party was created.

On February 28, it will have been 100 days since Cabinet was formed, leaving the government enough time to put forward its priorities and flagship policies. Since then, the government has announced many intentions, but achieved little. Since the election, the Bloc Québécois has made its expectations of the government crystal clear. Our job is not to systematically oppose the government, but rather to ensure that commitments to Quebecers are respected and to defend the interests of Quebec and its regions. We therefore are asking to be happily surprised by this government. In the Throne Speech, the government showed a certain degree of openness toward addressing some of Quebec's priorities. However, this openness must result in concrete budget measures. The Bloc Québécois expects no less.

Acknowledging the results of the 2019 General Election

Quebeckers were clear in the last election: they want the federal government to listen to the National Assembly and the Bloc Québécois. The government must work not only through dialogue, but also through concrete action, in the interest of Quebec's autonomy and priorities. Accordingly, the Bloc Québécois has identified six priority areas:

- increase Old Age Security benefits for seniors 65 and older;
- increase health transfers;
- guarantee compensation for supply-managed farmers;
- provide potable tap water to Indigenous communities;
- increase EI benefits to 50 weeks for people with serious illnesses; and
- expedite the social housing projects anticipated by Quebec and municipalities.

Our recommendations are neither frivolous nor unrealistic:

- Some will be costly, but clearly respond to issues of significant public concern.

- Others can be incorporated into existing programs by redirecting funding or restructuring programs to meet our priorities.
- And others will be immensely profitable to the government and prevent the erosion of the tax base caused by a lack of clarity.

Year after year, the government has deepened the deficit and has no plan to balance the budget. What is even more concerning is that the deficit has not seemed to result in any benefits for the Quebec economy. Additionally, the government's investments do not seem to be guided by any vision. In the *Supplementary Estimates 2019–20*, the government reallocated \$4.94 billion (A) and \$5.56 billion (B) for Budget 2019 projects. All things considered, \$10.5 billion is a lot of money. But it is not much to breathe direction or vision into a government that lacks leadership. The funding must go to people who are in need, to projects that will ensure a successful energy transition, and to our media and artists so that they can go toe to toe with the Internet giants. And we have yet to find a government directive that shows it wants to tackle these issues. The government often delays decisions in favor of consultations, studies and international consensus, but it needs to follow through and take action. The Liberals must prove that they are willing to govern.

The federal government has a lot of latitude, something the Parliamentary Budget Officer regularly reminds us of: «Current fiscal policy at the federal level is sustainable over the long term. PBO estimates that the federal government could permanently increase spending or reduce taxes by 1.8 per cent of GDP (\$41 billion in current dollars) while maintaining net debt at its current (2018) level of 28.5 per cent of GDP over the long term¹.»

Furthermore, one topic was notably absent from this year's pre-budget consultations: the media crisis. There was some discussion about taxing the Internet giants, but the scope of the problem extends far beyond this one issue. We must provide greater support to the media, including local and regional, and encourage journalism. We would like to note that only one group explicated recommendations on that matter.

Another priority topic for the Bloc Québécois is one that should never fall prey to partisan politics: protecting the environment and promising future generations that we are doing everything in our power to preserve their standard of living and healthy environment. Accordingly, we proposed green equalization, the objective of which is twofold: creating additional wealth in the green technology sector and supporting the transition to a cleaner approach to economic development.

¹ Parliamentary Budget Officer, 2020, [Fiscal Sustainability Report 2020](#), page 2.

Additional recommendations of the Bloc Québécois

We would have liked the committee to recommend that the federal government:

- Increase the Guaranteed Income Supplement;
- Enable employee pension funds to be priority creditors in business bankruptcies;
- Enhance the Old Age Security pension for seniors age 65 and over to 15% of the average industrial wage;
- Increase the Canada Health Transfer by 5.2% per year, as requested by the provinces and Quebec;
- Unconditionally transfer the full amounts provided by the federal National Housing Strategy to Quebec programs;
- Convert the tax credits for family caregivers into refundable tax credits;
- Establish a tax credit for the North Shore similar to the Atlantic investment tax credit;
- Compensate artisanal cheesemakers and processors for the impact of CETA;
- Develop a strategy for the aerospace industry;
- Establish an investment fund for cutting-edge industries such as multimedia and video games, green technology, aluminum, advanced transportation, new materials, aerospace and pharmaceuticals;
- Exempt book purchases from the GST;
- Increase funding for research at post-secondary institutions;
- Increase the budget of Telefilm Canada to foster the creation of online drama series;
- Maintain and index the budget of the Canada Council for the Arts, and provide it with an international promotion budget;
- Announce multi-year ongoing funding for the Canada Arts Presentation Fund and the Building Communities Through Arts and Heritage program;
- Guarantee the amounts and terms of compensation to farmers in supply-managed industries for losses caused by CETA, CPTPP and CUSMA;
- Establish a tax credit for businesses to modernize their production processes;
- Commit to alleviating labor shortages;
- Develop a strategy to improve business productivity;
- Make the Tax-Deferred Co-operative Share Program (TDCS) a permanent fiscal measure for agricultural co-operatives;
- Ensure the program for zero-emission vehicles continues with the incentive program, improve it in:
 - Providing additional rebates for low-income households;

- Providing additional rebates when an eco-friendly vehicle takes a particularly polluting vehicle off the road;
- Providing incentives for purchases of and research into heavy and commercial vehicles;
- Replacing the entire federal vehicle fleet with green vehicles;
- Exempting purchases of new and used electric vehicles and electric vehicle charging equipment from the GST; and
- Exempting new and used vehicles from the excise tax.
- Help reduce emissions by creating an incentive fund to promote zero-emission buses for public transit;
- End fossil fuel subsidies;
- Establish legal constraints to achieve the environmental targets under the Paris Agreement;
- Tax the profits that businesses, including banks, bring back from tax havens;
- Review all of Canada's tax treaties with tax havens;
- Apply the GST to online services and advertising, regardless of the platform;
- Establish a print media fund using revenue from advertising taxes;
- Tax the Internet giants at a rate of 3% of their Canadian revenues.

Respect for jurisdictions

While Quebec may benefit from some of the recommendations, the government has once again committed to further interfere in areas of jurisdiction that belong to Quebec and the provinces. **The Bloc Québécois is of the opinion that the government should give Quebec and the provinces the right to opt out unconditionally and with full compensation from all federal programs in areas of provincial jurisdiction.**

Without this guarantee to stop intruding on Quebec's areas of jurisdiction, we may find ourselves in the same dangerous situation as in 2016, when the Canada Health Transfer was being renegotiated. At the time, Quebec's Minister of Health used the phrase "predatory federalism" to describe the Trudeau government's approach. Here are three examples of federal interference for which a right to opt out with compensation would be appropriate:

- [that the federal government] implement a universal national public pharmacare program;
- invest in comprehensive home care for people who cannot stay in their homes [without it]; and
- create a special fund to help municipalities purchase electric public transit vehicles in partnership with the federal government.

The House of Commons recognized Quebec as a nation in 2005, but this recognition means little without any concrete action to support it. Quebeckers know what is right for them, and their representatives in the National Assembly should have the last word when it comes to investments in Quebec that fall under their constitutional prerogatives.

We believe that national independence is the best way for Quebec to achieve full autonomy and development, in keeping with its values. Until such time as the Quebec nation decides that this is the solution, we believe that our recommendations in this dissenting opinion are the most effective means of preserving Quebec's national status.

NDP Supplementary Report to the House of Commons Standing Committee on Finance Pre-Budget 2020 Consultations

The pre-budget consultations held by the Standing Committee on Finance at the House of Commons provided an opportunity to hear from many witnesses and review the submissions regarding concerns that are central to the lives of Canadians. The recommendations made in this report reflect the desire expressed by voters during the last federal election calling on parliamentarians from all parties to work together and cooperate to move our country in a better direction.

Time and again, during the pre-budget consultations, we heard people express many concerns about the economic situation in this country. While we know that almost one in two persons are \$200 away from insolvency, New Democrats know that it is essential to focus on social policies that will directly help Canadians make ends meet.

Many stakeholders maintain that there is an urgent need for immediate action, particularly to protect the environment, to initiate a true reconciliation with Indigenous Peoples, to address the affordable housing crisis, to put in place a fairer and more equitable tax system, to make major investments in public and electric transportation, and for social policies that will help Canadian families.

Environment

The most important challenge facing our communities is undoubtedly the issue of climate change. In recent years, Canadians have been mobilizing and calling on the government to take concrete actions that meet our international commitments, while allowing us to make a bold shift towards a clean and renewable energy economy.

Many witnesses before the Committee implored the Liberal government to put an end to government subsidies for the fossil fuel industry. Stephen Harper's Conservative government had made a commitment to that effect at the G20 Summit in 2009, just like the Liberal Party of Canada committed to do by 2025 in its 2015 election platform. Équiterre and Climate Action Network - Réseau action climat (CAN-Rac) Canada are calling on the government to respond to this international commitment by "completing the inventory of subsidies for fossil fuel production and consumption by the end of 2020, and to establish a timetable for phasing out this public support by 2022."

Équiterre also highlighted the fact that Canada had announced with Argentina in 2018 "that they would jointly lead a peer review to ensure the phase-out of their inefficient fossil fuel subsidies". The outcome of this review is still pending, while the government continues to provide more than \$1 billion per year in subsidies to the fossil fuel industry.

For many, it makes no sense to continue to subsidize this industry, when Canada has committed on many fronts to fighting global warming and reducing its greenhouse gas emissions (GHGs).

For the CAN-Rac, Canada continues to invest in the problem. In fact, according to this network, "from 2012 to 2017, Canada contributed 12 times more investment in oil and gas projects than in projects it classifies as clean technologies. That is \$62 billion invested in oil and gas projects, as opposed to \$5 billion in clean energy technologies". The CAN-Rac was clear on this point, "Canada must stop financing fossil fuel development abroad

through Export Development Canada (EDC)," including for the Trans Mountain oil pipeline extension project.

Coherence in budget choices is fundamental to achieving a sustainable ecological and environmental transition. By spending \$4.5 billion to purchase the Trans Mountain Pipeline, and promising funding for its expansion, the government is moving away from its environmental commitments. The Green Budget Coalition stated that "there remains a lack of transparency surrounding the financial aspects of the Trans Mountain extension" and that the government "should not spend any additional funds on this pipeline project.

Considering the numerous testimonies, Canadians expect the federal government to provide leadership and coherence in order to meet its environmental commitments.

Reconciliation with Indigenous Peoples

Reconciliation with Indigenous Peoples is certainly one of the most important issues that all parliamentarians must consider in this 43rd Parliament. The organizations that presented their briefs to the finance committee all stressed the importance of reconciliation as a starting point in addressing the many challenges facing their communities.

In particular, the Assembly of First Nations (AFN) emphasized the urgency of taking action to address the housing crisis in their communities. The AFN recommended that the government "invest \$4 billion over five years in First Nations housing." The Assembly of First Nations Quebec-Labrador (AFNQL) also made the same point, mentioning the need to develop "a long-term plan, with predictable and stable funding, to build new housing units, to renovate and decontaminate existing units, as well as to develop land servicing in order to address the current backlog and to respond to the growth of households and families in the communities".

With regards to housing, in Quebec alone, there are more than 7000 new units that would have to be added to reach the occupancy rates that we are aware of elsewhere in the province and even in the rest of the country.

Finally, Canadians know that the federal government must do more and take swifter action to address the problems related to the supply of safe and clean drinking water in Indigenous Peoples' communities. This kind of inequality is unacceptable, this problem requires immediate action. The Green Budget Coalition recommended that the government begin by "investing \$361 million per year in ongoing funding for the operation and maintenance of First Nations water infrastructure."

The Chief of the AFNQL illustrated the extent of this problem in some communities by pointing out that "it is a four-hour drive from here to Northern Quebec. There is a small village of 450 inhabitants. There are sanitary facilities that must be shared by all members of the community because there is no electricity or running water. It's only 45 minutes from Val-d'Or, the nearest town, and six kilometres from the main road."

For the AFNQL it is clear that the federal government must target its efforts and investments in key areas that will directly help these communities. Otherwise, the Chief of the AFNQL believes that the government will find itself "paying more for health care, education and other sectors. In my opinion, it is crucial that housing be considered among the main determinants".

Affordable Housing

The housing crisis is more topical and urgent than ever and requires vital fiscal measures to address it. This report makes some recommendations to address the critical issue of housing affordability, but it missed important suggestions from many people to help Canadians deal with this problem. The Co-operative housing federation of Canada has issued a call to action: "To solve these housing problems, it is no longer just a matter of discussion; action must be taken."

The 2016 national census found that Canada has 1.2 million families living in housing that is too expensive, too small, unhealthy or does not meet their needs. Like many stakeholders, the NDP remains concerned about the state of affordable housing in Canada. New Democrats have already proposed multiple solutions to improve housing accessibility and affordability in Canada, including the creation of 500,000 new housing units over the next 10 years.

It is also in the same voice that we encourage the government to support the proposals of organizations such as the Association des groupes de ressources techniques du Québec (AGRTQ), which is calling on the government, among other things, to allocate "\$1.7 billion to maintain the existing housing stock in the country and to provide an additional \$2 billion per year to build new housing."

We also understand how co-operative housing is an important pillar for responding to the current crisis in social and community housing. As stated in its brief, the Co-operative Housing Federation of Canada is calling on the government to commit "to the transfer of \$50 million in surplus federal land to the co-operative housing sector for the construction of new housing."

Fair and equitable tax system

In June 2019, the Parliamentary Budget Officer (PBO) conducted a study to identify how much Canada loses in taxes because of loopholes in our tax laws and international taxation. According to these estimates, the Canadian government loses nearly \$25 billion a year to certain questionable tax structures.

While this is a concern widely documented by the PBO and the finance committee, government action is slow in coming. Several witnesses told the committee that the government should undertake a comprehensive public review of its tax system, including the elimination of legislative provisions that allow the wealthiest to avoid paying their fair share. The NDP is proud to see that this recommendation was accepted by committee members and we will be watching this review closely.

However, there are a couple of recommendations that have been highlighted during the witness testimonies that require the attention of the Minister of Finance. Many witnesses from all walks of life were keen to hammer home the importance of a fair and equitable tax system, with tax rules that apply fairly to everyone. In particular, witnesses argued in committee that the government should "impose a 3% tax on the Canadian revenues of large international short-term rental platform operators as a corporate tax", as promised by the Liberal Party of Canada in its 2019 election platform, while ensuring that Canadian

tax rules apply to all Canadian activities of foreign digital companies as suggested by stakeholders, including the Hotel Association of Canada before the committee.

To make our system fairer and more equitable, the government should also follow the recommendation of Canadians for Tax Fairness to "conduct a comprehensive review and evaluation of Canada's tax information exchange agreements and tax treaties" to ensure that companies or individuals do not take advantage of the inherent benefits of our tax agreements at the expense of the fairness of our tax system.

Several witnesses also stressed to the committee the importance of rigorously and concretely tackling tax havens that undermine the credibility and fairness of our tax system. In particular, we heard from the Confédération des syndicats nationaux who called on the government to "put an end to the possibility for companies to repatriate dividends tax free from tax havens". This recommendation was also supported by a number of witnesses, including Canadians for Tax Fairness, who wanted the government to stop "allowing corporations to transfer profits to their foreign subsidiaries by requiring them to prove the real economic activity of their subsidiaries", in addition to "imposing limits on the interest payments that companies can deduct from their profits, particularly foreign subsidies".

Finally, several organizations told us that the government needs to toughen its approach with regards to fraudsters and accounting firms that develop aggressive tax avoidance strategies.

The NDP also wants to echo the recommendation of Canadians for Tax Fairness by calling on the government to eliminate the stock option deduction. This is a tax measure that overwhelmingly benefits the most fortunate in our society, while the government tries to justify its opposition by citing support for emerging businesses. We believe, like many experts, that the government can help emerging businesses with a number of other tax measures that are much better suited to their reality, without unduly helping the most fortunate to avoid paying their fair share.

The government should also address the problem raised by the Canadian Association of Retired Persons (CARP) concerning the squandering of pension benefits when a company shelters itself from its creditors under the insolvency law. The NDP is calling on pensioners across Canada, and on CARI, to call on the government to protect the pensions of Canadians by amending "the insolvency law to extend the first priority to unfunded pension liabilities".

Public and electric transportation

Accessible, electric public transit remains the backbone of our transition to a clean and renewable energy low-carbon economy. Transportation accounts for almost a quarter of our GHG emissions. It is no surprising that the testimony we heard and the submissions received by the committee reflect the importance of making concrete investments in this area to protect the environment and reduce our carbon footprint.

The Federation of Canadian Municipalities has stressed the importance of federal government involvement in putting in place programs and grants to help municipalities electrify their public transit systems. In particular, the mayors of Canada's municipalities

want the government to put in place "a new permanent funding mechanism to support the growth and modernization of public transit systems across Canada. »

Canadian municipalities know that to develop the full potential of their transit system, to electrify it and to maintain it, they need a set of predictable funding tools that allow them to strategically plan the allocation of funds. With this in mind, FCM is calling on the government to "ensure that the new mechanism provides predictable investments, maintain current funding commitments until 2027-2028, and commit now to provide \$34 billion over the next decade in equal annual increments of \$3.4 billion.

A fund providing predictable funding to municipalities exists already and it allows many communities to meet their regional needs. The Gas Tax Fund (GTF) provides direct, effective and predictable funding for local projects. Last year, when the gas tax transfer was doubled for a one-year period, approximately \$2.1 billion was distributed to more than 3,600 communities. The NDP is calling on the government to take up the proposal of Canadian municipalities and "double the gas tax transfer to municipalities" to help municipalities better plan and fund their local projects.

family support and social policies

Social and progressive policies are at the heart of NDP values and are shared by Canadians. Our social fabric is our strength, both in terms of the well-being of our communities and in adding value to the attractiveness and competitiveness of Canadian businesses.

One of the major needs of families in Canada is child care. According to the OECD, Canadian families spend almost a quarter of their income on child care, much more than comparable countries. In terms of funding, Canada ranks last among Organisation for Economic Co-operation and Development countries, while child care costs continue to rise at a steady pace.

To make affordable, accessible and safe child care a reality for Canadian families, the federal government should build on bilateral agreements with the provinces and territories to gradually increase funding for early child care to at least 1% of GDP.

The Child Care Advocacy Association of Canada and the Canadian Federation of Students recommend that the government "increase its spending on child care by \$1 billion per year for 10 years to meet international benchmarks."

The Canadian Federation of Students has also called for urgent action for mental health supports. The NDP calls on the Minister of Finance to consider this recommendation to "create a mental health component to ensure the ongoing promotion of mental health and the timely treatment of mental illness through a national program, consistent with the principles and criteria of the Canada Health Act".

With respect to the FADOQ Network, stakeholders pointed out to the committee the need for the government to become more financially involved in order to fulfill its duty with respect to health. The NDP recommends that the government take up the FADOQ network's proposal "to index the Canada Health Transfer by \$6 annually".

Finally, the Canadian Federation of Students (CFS) maintains that the federal government has an important role to play in the accessibility of post-secondary education. The CFS proposed to the Finance Committee, "to establish permanent transfers to the provinces and territories to eliminate tuition fees", which the NDP fully supports.

Conclusion

In short, although the recommendations contained in the report of the Standing Committee on Finance reflect some of the concerns of Canadians, we believe that many of the proposals and testimony are not reflected in this report. That is why we encourage the government to incorporate the recommendations of the witnesses in the NDP's supplementary report when preparing the 2020 federal budget. These additional recommendations will certainly make it possible to respond better to the concerns expressed by Canadians.

The NDP recognizes that the committee's work was held on the unceded traditional territory of the Algonquin, Haudenosaunee and Anishinabek Peoples.