



HOUSE OF COMMONS
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CANADA

CONSIDERING THE PATH FORWARD

Report of the Standing Committee on Finance

Peter Fonseca, Chair

MARCH 2022
44th PARLIAMENT, 1st SESSION

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**Peter Fonseca
Chair**

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NOTICE TO READER

Reports from committees 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

THIRD REPORT

Pursuant to its mandate under Standing Order 108(2), the committee has studied Pre-Budget Consultations in Advance of the 2022 Budget 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

Present, as soon as possible, a plan to return to a balanced budget that includes several scenarios to adjust for economic conditions. 38

Recommendation 2

Maintain a gross debt-to-GDP ratio following the trajectory in the 2021 Economic and Fiscal Update and, should economic growth and/or fiscal efforts permit, revise these targets downward. 39

Recommendation 3

Factor in population aging in the provinces and territories in the formula for calculating the Canada Health Transfer. 39

Recommendation 4

Provide, on a regular basis, an update on the state of public finances, as recommended by the Parliamentary Budget Officer, including making it a practice to provide economic updates in the fall. 39

Recommendation 5

Amend the legislation to change the release date of the public accounts. 39

Recommendation 6

Conduct a systematic review of tax and budget measures in order to redirect efforts and funding away from less effective measures and toward the most effective and efficient policy instruments. 40

Recommendation 7

Undertake a public review to identify federal tax expenditures, loopholes and other tax avoidance mechanisms that particularly benefit high incomes, wealthy individuals and large corporations and make recommendations to eliminate or restrict these. 41

Recommendation 8

Examine additional ways for the federal government to reduce wealth and income inequality through the tax system, while generating additional revenues to pay for improved public services. 41

Recommendation 9

Address growing income inequality and generate revenue for poverty reduction programming by eliminating tax loopholes, closing tax havens, taxing extreme wealth, and implementing excess profit tax focused on corporate pandemic windfalls. 41

Recommendation 10

Amend legislation to remove taxpayer signature requirements for the T183 and RC71 in a manner that is consistent with the Department of Finance Canada’s 2022 legislative proposals as part of Budget 2022 enabling legislation. 41

Recommendation 11

Expedite permanent approval for e-signature use on all remaining forms that are necessary to meet tax filing requirements. 41

Recommendation 12

Initiate discussions with the Quebec government to reach a practical and innovative agreement on the matter of a single tax return, focused on the taxpayers’ best interests. 42

Recommendation 13

Proceed with its General Anti-Avoidance Rule consultation immediately. 42

Recommendation 14

Respect the spirit of Bill C-208, An Act to amend the Income Tax Act (transfer of small business or family farm or fishing corporation), by holding consultations if there are amendments, as promised, in order to facilitate intergenerational transfers. 42

Recommendation 15

Undertake a broad review of how the federal government could significantly increase the amount, detail, quality and timeliness of information publicly available on the financial conditions of individuals, corporations and trusts, including ownership, assets, income and taxes paid..... 42

Recommendation 16

Continue to improve corporate transparency and make public the country-by-country financial reports of large transnational corporations. 42

Recommendation 17

Amend the *Income Tax Act* to ensure the continuation of the tax-deferral program. 42

Recommendation 18

Consider how federal and provincial governments could, in a post-pandemic world, more effectively deliver the many benefits that are delivered through the Canada Revenue Agency’s tax and benefit system infrastructure, including the introduction of free automatic tax filing. 43

Recommendation 19

Fund the Canada Revenue Agency so that it is equipped to address high-profile tax loopholes, while maintaining strong leadership at the Organisation for Economic Co-operation and Development for a more ambitious and fairer application of the base erosion and profit shifting initiative for developing countries..... 43

Recommendation 20

Provide the Canada Border Services Agency and the Canadian Food Inspection Agency the resources and training they need to adequately enforce dairy

import regulations at the Canadian border, and to conduct audits of foreign farms and processors to ensure all imported products are produced according to Canadian production standards. 43

Recommendation 21

Implement community benefits agreements or workforce development agreements on federally procured infrastructure and construction projects. 43

Recommendation 22

Support the modernization of Employment Insurance (EI), whose limitations were laid bare during the pandemic, through social dialogue with the main stakeholders in the labour market. 45

Recommendation 23

Contribute on an ongoing basis to EI and make improvements such as a higher replacement rate or a minimum amount on what the unemployed receive such as the \$500 per week provided under the Canada Emergency Response Benefit and the Canadian Recovery Benefit and a lower threshold for hours of entry into the Employment Insurance program. 45

Recommendation 24

Make improvements to EI by increasing flexibility in the program and recognizing the uniqueness of the construction labour force. 45

Recommendation 25

Develop a comprehensive plan on how to better integrate the self-employed into the EI system. 45

Recommendation 26

Fund the forecasted actuarial deficit in the EI account through a payment from the consolidated fund. 45

Recommendation 27

Substantially increase amounts for labour market development agreements. 45

Recommendation 28

Develop an action plan to promote retaining and hiring experienced workers that addresses awareness, training and labour market re-entry assistance. 46

Recommendation 29

Introduce a tax credit for experienced workers. 46

Recommendation 30

Streamline the Labour Market Impact Assessment process by reducing the requirements for applicants, lowering the fees per application, using modern telecommunication tools and ending the duplication of responsibilities between the two governments. The process should be streamlined and its outcome more predictable for in-demand jobs. 46

Recommendation 31

Ensure the sustainability of the agreement between the federal government and Quebec on relaxing Temporary Foreign Worker Program requirements..... 46

Recommendation 32

Process immigration applications and issue work permits faster so that applications from candidates selected by Quebec are processed as quickly as those from other provinces. 46

Recommendation 33

Make changes to the immigration system to respond better and more quickly to labour shortages in residential construction through permanent immigration solutions. 47

Recommendation 34

Establish coordinating officers to organize and dispatch labour resources in areas with high rates of seasonal employment. 47

Recommendation 35

Increase the Canada Workers Benefit and expand it to people with no employment income. 47

Recommendation 36

Increase the maximum weekly earnings threshold for caregiving benefits. 47

Recommendation 37

Extend the EI benefit period to a maximum of 52 weeks for caregivers who must leave work temporarily to care for a family member. 47

Recommendation 38

Offer a three-year enhancement to the Ready, Willing and Able inclusive workplace program. 47

Recommendation 39

Commit to a fair transition to better offset the negative effects of perceived labour and labour market changes and to adequately finance the necessary measures to this end. 48

Recommendation 40

Enact a national post-secondary education strategy in cooperation with provinces and territories, and commit—in support of this strategy—an additional \$3 billion through transparent transfer payments to provinces and territories. 48

Recommendation 41

Allocate \$300 million per year, over two years, to improve on-campus mental health services. The fund, modeled after the Post-Secondary Institutions Strategic Investment Fund, would allow post-secondary institutions to apply for federal grants to improve on-campus mental health services. 49

Recommendation 42

Extend eligibility for Canada Student Grants to graduate students. 49

Recommendation 43

Increase funding for student scholarship programs by \$120 million on a recurring basis, thus re-establishing the importance of student scholarships within the overall envelope of the Canada Research Granting Agencies. 49

Recommendation 44

Maintain current funding levels to Canada Student Grants past the 2022-2023 school year, permanently doubling grant maximums for eligible students from \$3,000 to \$6,000 per academic year..... 49

Recommendation 45

Ensure workers enjoy the full benefits of the recovery from the pandemic by ensuring collaboration between governments, educators and employers on projects that will create and maintain good jobs, are good for the environment, are inclusive, and address socio-economic inequality..... 49

Recommendation 46

Commit to working with the Canadian Colleges for a Resilient Recovery to train up to 50,000 Canadians across the country to develop the specialized skills needed to work in high-growth sectors of the low-carbon economy. 50

Recommendation 47

Provide funding for training and skills programs at college, cégeps, institutions, and polytechnics in the form of tuition support, curriculum development, indigenous and youth support programs and direct funding support to the Canadian Colleges for a Resilient Recovery in Budget 2022. 50

Recommendation 48

Support a green and inclusive recovery by ensuring that the physical and digital infrastructure of colleges are included within the scope of national infrastructure investments, and contributing up to:

- \$5 billion to make college campuses more sustainable, accessible, advance innovation and improve learning spaces for Indigenous students; and**
- \$1.4 billion to upgrade colleges’ digital infrastructure, technology and cybersecurity systems; integrate simulation and virtual/augmented reality in hands-on courses; and provide digital support services for student success. 50**

Recommendation 49

Accelerate sustainability initiatives at colleges and in communities by investing \$100 million over 5 years in a new network of 50 College Sustainability Centres across Canada to leverage college assets such as industry and community partnerships, as well as campus infrastructure to meet Canada’s net zero goals..... 50

Recommendation 50

Boost Canada’s talent pool through the development and implementation of permanent residency streams for international students graduating from colleges and equip colleges to improve labour market outcomes of international students by providing additional support throughout their transition to Canada. 51

Recommendation 51

Ensure Canada remains competitive in its ability to recruit, retain, and reward workers in a new post-pandemic economy that is increasingly distributed, global, and digitally dependent by establishing reliable pathways to permanent residency for high-growth company recruitment, accelerating support for upskilling and re-skilling programs in Canada and establishing a \$40 million fund to develop national micro-credentials for key labour market sectors. 51

Recommendation 52

Strengthen Canada’s technical/trades training capacity by investing \$50 million to develop over 1,000 shared online resources for college technical/trades programs available on a national collaborative platform..... 51

Recommendation 53

Continue to invest in people through apprenticeship loans and grants and make improvements to the Union Training and Innovation Program to better equip training centres to meet new challenges and demands in the labour market. 51

Recommendation 54

Increase Canada’s commitment to international development to support skills training and applied research for the transition to a net zero world. 52

Recommendation 55

Invest \$57 million in core community mental health services and programs in order to ensure that all Canadians have access to the care they need, no matter where they live. 52

Recommendation 56

Increase investments in supportive housing for people with mental illnesses and substance use problems in order to ensure that they have safe places to live as they recover. 52

Recommendation 57

Support the health and well-being of Canadians through funding of ParticipACTION for \$50 million over five years. 52

Recommendation 58

Establish a federal interdepartmental task force on the promotion of physical activity, working with provinces, territories, and external stakeholders on developing a new national physical activity strategy. 53

Recommendation 59

Review how the prices of patented drugs are set, including through a reform of the Patented Medicine Prices Review Board. 53

Recommendation 60

Work collaboratively with patients, caregivers, and provincial and territorial governments to develop national care standards for home care and long-term care, regulated by the same principles as the *Canada Health Act*. 53

Recommendation 61

Establish new national standards to ensure that seniors receive universal, public, comprehensive and portable health care, and ensure that new federal funding to provinces is subject to these conditions. 53

Recommendation 62

Require provinces and territories to offer the same public health care to international students as is provided to domestic residents, in accordance with its duties under the *Canada Health Act*..... 53

Recommendation 63

Establish a federal workplace strategy for health care workers. 53

Recommendation 64

Establish a responsibility point within government, accountable to a designated minister, with staff, expertise and other resources required to develop options for a national income security program that is federally led and consistent with basic income principles, especially unconditionality..... 54

Recommendation 65

Engage with the Government of Prince Edward Island, as it has requested, and invite other jurisdictions (such as Newfoundland and Labrador, where similar basic income modelling has recently been done), to design a national basic income program. Such a program could use a Federal—Provincial-Territorial framework for transitioning to a new system, similar to collaboration that ushered in the national child benefit system in the 1990s. 54

Recommendation 66

Engage with stakeholders in developing design options, including former basic income pilot participants, recipients of other income security programs, and people with research, policy design, and implementation expertise on basic income type programs..... 54

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Create a system for income support eligibility determination and benefit distribution for marginalized people outside of the personal income tax system..... 55

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Implement a Canada Emergency Response Benefit repayment amnesty for everyone living below or near the low-income measure. 55

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Address the growing inequalities laid bare and exacerbated by the COVID-19 pandemic by increasing funding for public services that benefit everyone..... 55

Recommendation 70

Invest substantially in the base amount to allow the Canada child benefit to continue to reduce child poverty rates across the country. 55

Recommendation 71

Adopt more ambitious poverty reduction targets and invest in reducing overall poverty, and poverty in marginalized communities, by 50% between 2015-2025 based on the after-tax low-income status of census families based on Census Family Low Income Measure using annual T1 Family File data. 55

Recommendation 72

Speed up the design and implementation of the new federal disability benefit. 56

Recommendation 73

Create a federal disability benefit for children. 56

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Create a skilled trades workforce mobility tax deduction to allow skilled trades workers to deduct work-related travel costs when these costs are not covered by their employer..... 56

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Eliminate the capital gains tax on donations of shares in private corporations or real property to charities..... 56

Recommendation 76

Make the caregiver tax credit refundable. 56

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Adopt a progressive excise tax system, similar to the *U.S. Craft Beverage Modernization and Tax Reform Act*, to help small Canadian distillers (and other craft alcohol producers) compete in Canada and abroad..... 57

Recommendation 78

Increase Old Age Security benefits by 10% for all seniors eligible for the program. 57

Recommendation 79

Extend the Old Age Security benefits of deceased individuals by three months for the surviving spouse. 57

Recommendation 80

Revise the Old Age Security indexing method to account for wage growth in Canada. 57

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Increase the Guaranteed Income Supplement by at least \$50 per month for all seniors..... 57

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Increase the income threshold below which Guaranteed Income Supplement benefit amounts are not reduced. 57

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Release the funds that have been earmarked in the Economic and Fiscal Update 2021 to repay seniors who lost a portion or all of their Guaranteed Income Supplement benefits as a result of receiving Canada Emergency Recovery Benefit. 58

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Review the limits, conditions and tax implications of converting RRSPs to RRIFs to ensure that experienced workers who wish to continue working or return to the workforce are not penalized..... 58

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Set up a pension fund insurance plan for federally regulated retirement plans..... 58

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Introduce a tax credit to incentivize businesses to make investments in cybersecurity and data protection. 60

Recommendation 87

Modernize the Accelerated Investment Incentive to include advanced technology asset classes such as software, machine learning and artificial intelligence. 60

Recommendation 88

Consider implementing a rural development tax credit similar to the Atlantic Investment Tax Credit to other regions, notably North Shore in Québec. 60

Recommendation 89

Follow through on its commitment in the last budget to ensure that all sectors, including the web giants, pay their fair share of Canadian profits, while maintaining strong leadership in building a global agreement on cross-border digital taxation. 61

Recommendation 90

Make it impossible for companies to repatriate tax-free dividends from tax havens..... 61

Recommendation 91

Exclude aircraft from the manufacturing tax in Budget 2021 and that its implementation be delayed until its impact on the industry can be more accurately assessed. 61

Recommendation 92

Allow commercial tenants to receive the Canada Emergency Rent Subsidy for all months that they have been eligible for it since the start of the pandemic

and for which they were unable to receive Canada Emergency Commercial Rent Assistance. 61

Recommendation 93

Increase the loan forgiveness portion for all government-backed business loans and extend the Canada Emergency Business Account repayment deadlines. 61

Recommendation 94

Allow small businesses that created their companies during the pandemic to access COVID-19 programs, while doing verifications beforehand to prevent illegitimate requests..... 61

Recommendation 95

Adjust its investment programs to reflect the needs of the aerospace industry, including revising the Strategic Innovation Fund and the Aerospace Regional Recovery Initiative, and provide better coverage for the aerospace industry through the Hardest-Hit Business Recovery Program. 62

Recommendation 96

Update the current narrative used by government around travel, eliminate barriers to travel, correct the current perception consumers now have about traveling to and from Canada, and provide a clear timeline for removing travel restrictions, including removing all testing and isolation requirements and blanket travel advisories. 62

Recommendation 97

Rebuild consumer confidence and brand Canada as a premier travel destination by increasing efforts to market and promote Canada's exceptional offerings to the world. This includes investments to create new initiatives that support the building of destination infrastructure and the development of new products. 62

Recommendation 98

Modify the Tourism and Hospitality Recovery Program to allow all seasonable businesses to access the program. 63

Recommendation 99

Ensure the Canada Border Services Agency has enough resources to effectively accommodate the COVID-19 requirements of travellers crossing the Alaska-Yukon border. 63

Recommendation 100

Ensure travellers have access to the Internet in remote locations so the requirement ArriveCAN app can be accessed, such as the Skagway-Fraser border..... 63

Recommendation 101

Develop a comprehensive pan-Canadian tourism workforce strategy that complements new investments in marketing and other recovery efforts. 63

Recommendation 102

Conduct in consultation with Tourism HR Canada, a comprehensive review of all current Immigration, Refugees and Citizenship Canada programs to identify opportunities and align policies that will work for tourism, and to create a dedicated immigration pathway for the sector. 63

Recommendation 103

Provide direct assistance to farmers to help them accelerate the adoption of practices that promote soil health, develop a Canada-wide soil health strategy, develop a Canada-wide network to share information and resources related to soil health, finance research into cost-effectiveness to identify the economic benefits of best soil health practices on various production systems, and provide funding for training and hiring 1,000 additional advisory services officers..... 64

Recommendation 104

Maintain all existing business risk management programs and enhance them so that they are better tailored to emerging risks..... 64

Recommendation 105

Implement a new program, called Agri-green, to compensate farmers who meet certain environmental requirements or apply certain practices..... 64

Recommendation 106

Provide a cost-sharing program for organic certification and a permanent funding to review and maintain Canada’s organic standards. 65

Recommendation 107

Create a limited statutory deemed trust, similar to the U.S. *Perishable Agricultural Commodities Act*, support needed liquidity and protect produce sellers during bankruptcy. 65

Recommendation 108

Improve service standards and processing times for applications under the Seasonal Agricultural Worker Program and the Agricultural Stream of the Temporary Foreign Worker Program, including by working with source countries and implementing measures to further streamline the collection of biometrics and visa and work permit application processes. 65

Recommendation 109

Provide funding and resources at the federal level to support expanded efforts to reduce food loss and waste throughout the supply chain. 65

Recommendation 110

Continue to prioritize Labour Market Impact Assessments for key occupations related to the agriculture and agri-food sectors, as well as for work permits. 65

Recommendation 111

Provide a stable and predictable budget for agronomic and agri-environmental research and innovation. 65

Recommendation 112

Accelerate recovery, growth and competitiveness by expanding participation in Canada’s research and development ecosystem through an additional and permanent investment of \$40 million per year in college applied research capacity and the delivery of innovation solutions. 66

Recommendation 113

Increase the capital supply to support budding companies after start-up and before they become attractive to venture capital funds. 66

Recommendation 114

Introduce a production modernization tax credit to adopt existing technologies and significantly improve business productivity as a complement to the Scientific Research and Experimental Development tax credit. 66

Recommendation 115

Bolster intellectual property generation in Canada by allowing IP-related costs to be recognized as eligible Scientific Research and Experimental Development expenses for income tax purposes. 66

Recommendation 116

Establish a government action plan with the objective of fostering the commercialization of innovative technology in Canada and around the world..... 66

Recommendation 117

Develop a strategy for the manufacturing sector to drive investment in advanced manufacturing and make products more technologically sophisticated, thereby enhancing their value, and including intangible assets to prepare for a digital shift in the manufacturing economy. 67

Recommendation 118

Invest in Quebec’s existing pharmaceutical infrastructure by providing support for local industry, increasing the stockpile of critical drugs, and enhancing tax credits and/or subsidies for modernizing or expanding manufacturing facilities in Quebec. 67

Recommendation 119

Support the local manufacturing of medical products. 67

Recommendation 120

Build on the national quantum and artificial intelligence strategies and drive innovation in advanced technologies by making targeted investments in initiatives at the intersection of commercial opportunity and research excellence; where there is a strong potential for Canadian companies to capture a significant share of resulting high-value activity. 67

Recommendation 121

Work with industry and stakeholders to develop a long-term national aerospace strategy to ensure that Canada can reach its full potential in addressing the global generational challenges we face. Key elements would include a:

- **technology roadmap for aerospace sustainability;**
- **defence industrial strategy;**
- **cutting-edge air mobility strategy;**
- **space policy and plan;**
- **workforce and skills development programs; and**
- **plans for SME supply chain resilience and competitiveness..... 68**

Recommendation 122

Make significant investments in the certification and regulation of Canada’s aircraft through Transport Canada Civil Aviation and in the National Research Council of Canada’s proposed national flight research centre..... 68

Recommendation 123

Make the financial assistance delivered to the aerospace industry in the 2021-2022 budget permanent and ensure that it is delivered quickly and with the least amount of red tape possible for recipients. 68

Recommendation 124

Champion Canada’s mining advantage by supporting electrification at mining locations across the country and promoting sustainable mining development and operations. 68

Recommendation 125

Implement a first patent program or patent incentive program similar to Quebec’s Passeport Innovation, to cover both the initial searching and establishment of an intellectual property strategy as well as the drafting and filing of—at least—a first patent application on an invention..... 68

Recommendation 126

Fund the stimulus program directed to Canadian small and medium-sized enterprises for brand protection strategy to cover costs associated with clearance searches and trademark applications. 69

Recommendation 127

Implement legislation or policy mandating that all federal government subsidies and research grants must earmark a small percentage of the funds to be used on intellectual property strategic advice and professional services to ensure our public investments in Canadian innovations are protected and commercialized by Canadian companies. 69

Recommendation 128

Maximize the benefits of COVID-related research and development and address leakage of publicly funded intellectual property by expanding Canada’s Intellectual Property Strategy. 69

Recommendation 129

Promote the proactive nature of the communities and use the instincts developed during the COVID-19 pandemic. For example, by promoting short consumption cycles, local purchasing, and ensuring that entrepreneurs can develop other types of practices and clientele while developing other daily practices. 69

Recommendation 130

Consider some decentralization of interventions by the Department of Finance so that the agencies and organizations represented by la Société d'aide au développement des collectivités et Centre d'aide aux entreprises could play a more significant and obvious role in our communities. 69

Recommendation 131

Move forward with open banking and implement the recommendations that came out of the advisory committee on open banking, with clear timelines for legislative implementation, accompanied by the designation of a government lead to shepherd the process..... 70

Recommendation 132

Deliver on the election promise to cut the average overall cost of interchange fees for merchants and ensure that these cuts go primarily to small and medium-sized businesses that currently pay the highest fees. 70

Recommendation 133

Reform the Code of Conduct for the credit and debit card industry in Canada to improve the transparency and consistency of fees charged by credit card companies, and introduce an independent dispute resolution process..... 70

Recommendation 134

Prohibit credit card companies from charging fees on sales taxes or find a way to offset the additional costs to small and medium-sized enterprises by reimbursing them for these amounts..... 70

Recommendation 135

Continue working with provincial governments on financial sector governance, specifically in relation to consumer-directed finance, retail payments, privacy and consumer protection. 71

Recommendation 136

Adopt a clear, thought-out action plan to achieve its 100% zero-emission vehicle sales target by 2035..... 73

Recommendation 137

Develop a Canadian electric mobility strategy to achieve Canada’s climate and electrification targets, with considerations for rural and remote communities. 73

Recommendation 138

Renew and expand eligibility for the Incentives for Zero-Emission Vehicles Program for individuals, businesses and vehicle fleets by restoring funding to the program and increasing the base manufacturer’s suggested retail price threshold for eligible light-duty vehicles to \$60,000, with a cap of \$69,999. 74

Recommendation 139

Create a green version of the Retire Your Ride program that is focused on Canada’s long-term climate goals, meaning that the funds should only be available for the purchase of new or used zero-emission vehicles, transit passes and active transportation equipment (e.g., bicycles, electric or otherwise). This program should be stackable with other incentive programs. 74

Recommendation 140

Provide targeted incentives for the research and development of heavy and commercial electric vehicles, including the development of electric ambulances. 74

Recommendation 141

Support the development and increase economies of scale in the Canadian zero-emission vehicle supply chain to accelerate the reduction in battery prices and zero-emission vehicle technologies by leveraging research and development, Strategic Innovation Fund, resource exploration and other economic development funding. 74

Recommendation 142

Publish a roadmap for eliminating ineffective fossil fuel subsidies by 2025 with a robust definition to meet Canada’s G20 and G7 commitments, adopt robust legislation and a fair transition plan that supports workers and communities that depend on fossil fuel development, and reorient public finance in line with Canada’s climate change commitments. 74

Recommendation 143

Support energy workers impacted by the transition to a green economy— particularly workers in the oil and gas sector by ensuring that retraining opportunities or relocation supports are available and by introducing a sector-specific task force that includes labour, industry stakeholders and government representatives to assess the industry’s needs during this pivotal transition period. 75

Recommendation 144

Develop and implement a national electrification framework to help Canada reach its decarbonization targets..... 75

Recommendation 145

Assess Canada’s climate change adaptation needs in the energy sector and establish an Energy Climate Adaptation Fund. 75

Recommendation 146

Prioritize discussions on modernizing electricity regulatory frameworks with provinces and territories. 76

Recommendation 147

Coordinate and complement energy efficient financing and incentive programs. 76

Recommendation 148

Implement a coherent, green, inclusive industrial strategy with enough funding to meet post-pandemic challenges, spur economic recovery and build a resilient and inclusive economy in the long term. This strategy must include concrete ideas, such as:

- **investing in the energy transition and the fight against climate change;**
- **consolidating operations in existing industries, strengthening secondary and tertiary processing operations and adopting procurement strategies that shorten supply chains; and**

- investing in infrastructure projects, including those with a social mission, and supporting businesses through targeted and conditional financial assistance for job creation, better salary conditions, environmental progress, as well as Canada-wide investments. 76

Recommendation 149

Adopt a national circular economy strategy by working with the provinces, territories and municipalities..... 76

Recommendation 150

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Deliver on the Truth and Reconciliation Commission Calls to Action, including those directed to postsecondary institutions by supporting the development of:

- **Indigenous language revitalization and diploma/degree programs in Indigenous languages in partnership with Indigenous institutions and communities;**

- open educational resources to train all students, faculty and staff on the history of Indigenous peoples and the legacy of residential schools, Indigenous rights, legal and health issues; and
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Review the Airports Capital Assistance Program with a view to improving the quality of regional airports, expanding air service in rural areas and ensuring overall economic development, by making the program more responsive to the needs of smaller airports, increasing access to programs, streamlining administrative procedures and earmarking funding for infrastructure investments. 87

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Ensure that federally owned airport infrastructure that is located in certain regions and contributes to local development is maintained and improved. 88

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Promptly announce infrastructure investments through the National Trade Corridors Fund and prioritize the development of the trade corridor that runs through the St. Lawrence River, the Gulf of St. Lawrence and Northern Quebec. 88

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Support the expansion of sustainable operations through relevant capital investments in the Prince Rupert Gateway that support the ongoing work to reduce carbon emissions. 89

Recommendation 189

Include electric vehicle charger installation or electric vehicle readiness as part of energy efficiency programs to help Canadians who live in older houses retrofit to the electric infrastructure requirements for electric vehicle charging. 89

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Accelerate timelines for Measurement Canada to enable energy-based billing for charging services. 89

Recommendation 191

Establish a greater focus on charging infrastructure investment needs by:

- **Setting and funding higher one and five-year targets for electrical vehicle charging station deployment sufficient to meet Canada’s zero-emission vehicles sales targets.**

- **Setting a goal to make 1-million existing apartment and condominium/strata parking stalls electrical vehicle-ready by 2030 and establishing new funding programs to achieve this goal.**

- **Focusing dedicated charging investments on cities’ downtown areas where millions of Canadians cannot charge their zero-emission vehicles at home, as well as rural, remote and Northern communities where charging deployment may be less developed.**

- **Focusing on highway side charging investments to close the gaps in Canada’s charging infrastructure along long-distance travel corridors, and on increasing density of charging in high-travel areas where charging demand is growing fastest. 90**

Recommendation 192

Put underutilized government lands to work by facilitating multi-service provider charging hubs, particularly in high density and high-cost real estate markets. 90

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Incorporate zero-emission vehicle requirements into the National Building Code and National Energy Code for buildings and/or support municipal zoning regulations related to zero-emission vehicles. 90

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Provide additional investments for infrastructure that helps to fight climate change, including public transportation. 90

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Help regional businesses move forward on issues of particular interest to them, such as with needs in sustainable mobility, public transit and transportation electrification, the implementation, sooner rather than later, of extremely growth-generating programs such as Via Rail's high-frequency train and the very pressing need for investments in a number of regional airports in Canada..... 90

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Double the federal investment in the Canada housing benefit to \$8 billion. 92

Recommendation 206

Work with the industry to educate seniors and caregivers on their options and ensure a robust market for aging-in-place services, including reliable, trained, and transparent renovation experts. 92

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Support workforce capacity building, critical to achieving Canada’s long-term climate targets in the building sector. 92

Recommendation 208

Support and incentivize the public and private sector to accelerate deep energy retrofits. 92

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Enable an energy-efficient renovation wave, in partnership with the provinces, with annual investments of \$10 billion to \$15 billion per year for 10 years..... 92

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Work with municipalities to promote inclusivity and community well-being by addressing housing affordability, prioritizing access to digital infrastructure, and ensuring a rural lens on federal policies and programs. 93

Recommendation 213

Create a \$50 million fund to support victims of pyrrhotite, following the government’s recognition in Budget 2021 that an additional federal contribution might be needed. 93

Recommendation 214

Implement permanent funding to support to festivals and events for a new cultural and economic resurgence by:

- ensuring the ongoing nature of the investments made in 2019-2020 and 2020-2021 and extended by the Fall Economic Statement 2020 for 2021-2022, and by Budget 2021 for 2022-2023 and 2023-2024 (an increase of \$8 million/year to the Canada Arts Presentation Fund and \$7 million/year to the Building Communities through Arts and Heritage program);
- investing an additional \$30 million in these programs (\$15 million each) starting in 2022-2023;
- creating an indexing mechanism for the programs over the next five years that takes into account inflation and the growing number of festivals and events to be supported;
- creating a new complementary program with \$25 million in funding to support festivals and events that are catalysts for tourism and the economy, especially festivals and events that are not cultural by nature and receive no support from Canadian Heritage; and
- extending the duration of the Major Festivals and Events Support Initiative announced for 2021-2023 in the 2021 budget to March 31, 2024, earmarking an additional \$100 million for it and expanding access to festivals and events with annual revenues of more than \$5 million. 94

Recommendation 215

Support the long-term capacity of the live music sector and implement a permanent \$50 million Canadian Live Music Support Fund. 95

Recommendation 216

Increase funding and support for Indigenous, Black, and artists of colour, to create, develop, present and enhance theatre, and begin to address historic imbalances and systemic inequities against these artists—inequities that have been exacerbated due to the pandemic realities and pressures on equity seeking organizations and cultural workers. 95

Recommendation 217

Increase funding for the Canada Cultural Spaces Fund to prioritize climate change and environmental protection in the performing arts, allowing theatres to adapt and find innovative and sustainable solutions to creation, production, presentation, and touring of live theatre across Canada. 95

Recommendation 218

Increase the Endowment Incentives component of the Canada Cultural Investment Fund by \$6.5 million annually, starting in 2022, for existing performing arts recipients. 95

Recommendation 219

Ensure that digital platforms generating revenue from publishing news share a portion of their revenue with media outlets, following the Australian model, which would level the playing field between global platforms and our media outlets. 95

Recommendation 220

Fund initiatives for digital transformation in museums. 95

Recommendation 221

Expand the Endowment Incentives of the Canada Cultural Investment Fund to include museums and heritage organizations. 96

Recommendation 222

Provide an additional \$15 million in funding per year for the Public Lending Right program, bringing the program’s budget to \$30 million annually. 96



CONSIDERING THE PATH FORWARD

CHAPTER 1: INTRODUCTION

During the summer of 2021, the House of Commons Standing Committee on Finance (the Committee) of the 43rd Parliament invited Canadians to share their thoughts on spending priorities for the next federal budget. Over the next several months, 495 individuals or groups submitted their written briefs to the Committee. Every one of these submissions was carefully translated, reviewed, and categorized by topic. A list of all such submissions can be found in Appendix B of this document, and the Committee sincerely thanks all participants.

Shortly following the start of the 44th Parliament, the Committee undertook its pre-budget consultations in advance of the 2022 federal budget. From 31 January to 14 February 2022, the Committee invited 29 witnesses to discuss their proposals in person via video-conference. These meetings were held in a “hybrid” format, with members attending either virtually or in-person, under strict health and safety protocols. It is in consideration of these meetings and the written briefs received that the Committee presents its recommendations for the 2022 federal budget.

As the scope of the pre-budget consultations extends to all current and prospective federal spending, the content of this report is necessarily diverse. While this diversity is reflected in the Committee’s recommendations to the government, these recommendations are united by common goals: to grow the economy, to protect the tax base, and to recover fully from the COVID-19 pandemic. For example, the Committee’s recommendations pertaining to research and development, start-ups and innovation in Chapter 4, and those calling for further investments in trade-enabling infrastructure in Chapter 7 were made with a view to grow the economy and enhance productivity. As well, in making their recommendations to review and improve the tax system and to provide additional resources to the Canada Revenue Agency in Chapter 2, the Committee was mindful of protecting Canada’s tax base. Lastly, recommendations for further temporary support for businesses and individuals, including in the tourism and cultural sectors in Chapters 4 and 7, aim to ensure Canada fully recovers from the pandemic.

This report, which contains the Committee’s recommendations and select quotes from witnesses and submissions, is divided into six substantive chapters. These chapters divide the subject matter of the pre-budget consultations into the following categories:



Federal Fiscal Policy and Government, People, Businesses, Environment and Climate Change, Indigenous Priorities, and Communities.

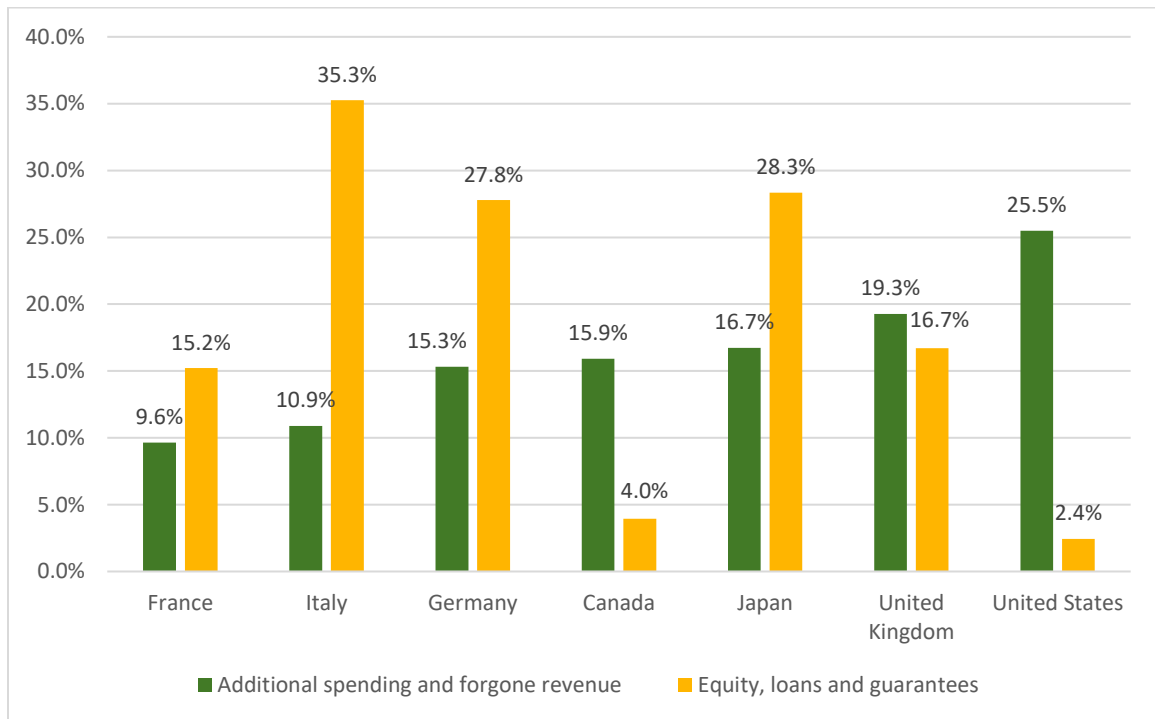
CHAPTER 2: FISCAL POLICY AND GOVERNMENT

The pandemic had a deep impact on the Canadian economy. The lockdown and other containment measures, as well as supply chain disruptions caused a recession in 2020, during which the Canadian gross domestic product (GDP) decreased by 5.2%. Since then, the economic activity has rebounded, with real GDP growth reaching 4.7% in 2021. The [Office of the Parliamentary Budget Officer](#) (OPBO) projects that the recovery will continue in the coming years, with growth of 3.9% in 2022 and 2.9% in 2023.

In response to the pandemic, the federal government implemented a wide range of measures to assist Canadian individuals, businesses, sectors and communities during these difficult times. The response included direct support measures, loans, tax deferrals and other liquidity support measures. According to the [OPBO](#), the federal government will have spent \$354.2 billion from the onset of the pandemic until the end of 2021-2022 as part of its COVID-19 Economic Response Plan.

The fiscal response to the pandemic as a share of GDP among G7 countries is shown in Figure 1. Compared to other G7 countries, Canada relied relatively more on additional spending and foregone revenue measures than on the provision of equity, loans and guarantees.

Figure 1—Fiscal Response to the COVID-19 Pandemic among G7 Countries, January 2020 to September 2021 (percentage of gross domestic product)



Note: The standard reference year for gross domestic product is 2020.

Source: Figure prepared by the Library of Parliament based on data obtained from the International Monetary Fund, *Fiscal Monitor Database of Country Fiscal Measures in Response to the COVID-19 Pandemic*, October 2021.

As a result of the federal fiscal response to the pandemic and the recession experienced in 2020, the federal government's deficit increased from \$39.3 billion in 2019-2020 to \$327.7 billion in 2020-2021. This significant increase in the deficit led to an increase in the federal debt-to-GDP ratio from 31.2% to 47.6% over the same period. In its most recent Economic and Fiscal Update, the federal government has reaffirmed its Budget 2021 commitment to reduce the federal debt as a share of GDP over the medium term and unwind pandemic-related deficits. According to the OPBO, the deficit will decrease to \$139.8 billion in 2021-2022 and gradually onwards, reaching \$17.5 billion in 2026-2027. It also projects that the federal debt-to-GDP ratio will decline from a peak of 47.7% to 42.3% over the same period.

The Bank of Canada also implemented extraordinary measures to respond to the economic shock experienced by the Canadian economy in 2020. It decreased the target for the overnight rate by 0.5 percentage points on three occasions in March 2020,



bringing it from 1.75% to 0.25%, its effective lower bound. In addition, the Bank of Canada began making large-scale purchases of federal and provincial government bonds, as well as corporate bonds. These actions were intended to lower borrowing costs for governments, consumers and businesses and assist financial markets, with a view to support economic growth and avoid deflation. As indicated by the [OPBO](#), the federal debt service ratio – that is, the ratio of public debt charges to tax revenues – reached an all-time low of 7.2% in 2020-2021 due to lower interest rates. However, the Bank of Canada has begun increasing the target for the overnight rate in March 2022 in response to the current high level of inflation in the Canadian economy, which will lead the federal debt service ratio to reach 11.5% by 2026-2027, as projected by the OPBO.

Witnesses who spoke on fiscal policy and government made proposals on federal finances, tax reform and compliance and federal government organizations.

Federal Finances

Witness proposals pertaining to federal finances focused on intergovernmental relations, fiscal management, government assistance and pandemic-related spending.

With respect to intergovernmental relations, witnesses focused on equalization and transfers to the provinces and territories, including the Canada Health Transfer and the Canada Social Transfer. Witnesses discussed fiscal management and stressed the importance of limiting government spending in order to balance the budget in the short term. Others spoke about the importance of reducing the federal debt-to-GDP ratio in order to ensure long-term fiscal sustainability.

On the issue of government spending, the Committee heard proposals to cut funding for media and Crown corporations, ensure financial transparency and end business subsidies. Regarding the pandemic, witnesses said that the federal government should ideally establish a time frame for ending government assistance. Others proposed that the government come up with specific rules regarding future government pandemic spending. Lastly, several witnesses urged the government to not increase taxes in order to support economic recovery, while other witnesses suggested the introduction of new forms of taxation.

Recommendation 1

Present, as soon as possible, a plan to return to a balanced budget that includes several scenarios to adjust for economic conditions.

Recommendation 2

Maintain a gross debt-to-GDP ratio following the trajectory in the 2021 Economic and Fiscal Update and, should economic growth and/or fiscal efforts permit, revise these targets downward.

“The Conference Board points out that, in Canada, 5.1 million people will turn 65 in the next 10 years. However, in its current form, the Canada Health Transfer does not account for population aging. Its formula is based on an equal per capita amount. For this reason, the Réseau FADOQ believes that the Canadian government must change the formula for calculating the Canada Health Transfer by factoring in population aging in the provinces and territories in order to enhance the amounts where it is needed most.”

[Réseau FADOQ](#)

Recommendation 3

Factor in population aging in the provinces and territories in the formula for calculating the Canada Health Transfer.

Recommendation 4

Provide, on a regular basis, an update on the state of public finances, as recommended by the Parliamentary Budget Officer, including making it a practice to provide economic updates in the fall.

Recommendation 5

Amend the legislation to change the release date of the public accounts.

Tax Reform and Compliance

Several witnesses proposed that the government undertake a comprehensive public review of the tax system. Some said that such a review should aim to limit tax loopholes



used particularly by high-income earners and large corporations. With respect to compliance, some witnesses proposed strengthening the general anti-avoidance rule as quickly as possible. The witnesses called on the government to continue promoting corporate transparency and to release the financial returns of big international corporations for each tax jurisdiction they operate in.

Others proposed a review of the Canada Revenue Agency's processes for distributing various benefits to make them more effective.

“Chartered Professional Accountants of Canada has long called for a full review of Canada’s tax system so that it’s simpler, fairer, more efficient and more competitive. As a first step in a multi-staged process, the government should execute its new comprehensive review of tax expenditures, with an expanded mandate to simplify the system by streamlining tax credits and deductions and eliminating inefficient or poorly targeted tax preferences.”

[Chartered Professional Accountants of Canada](#)

Recommendation 6

Conduct a systematic review of tax and budget measures in order to redirect efforts and funding away from less effective measures and toward the most effective and efficient policy instruments.

“In recent years, the federal government repeatedly promised to review federal tax expenditures to ensure that the wealthy don’t benefit from unfair tax breaks. Any reviews have been internal with modest results. The federal government should be much more ambitious and the Standing Committee on Finance can play a role in helping it, by holding its own public review of regressive tax expenditures and loopholes.”

[Canadians for Tax Fairness](#)

Recommendation 7

Undertake a public review to identify federal tax expenditures, loopholes and other tax avoidance mechanisms that particularly benefit high incomes, wealthy individuals and large corporations and make recommendations to eliminate or restrict these.

Recommendation 8

Examine additional ways for the federal government to reduce wealth and income inequality through the tax system, while generating additional revenues to pay for improved public services.

Recommendation 9

Address growing income inequality and generate revenue for poverty reduction programming by eliminating tax loopholes, closing tax havens, taxing extreme wealth, and implementing excess profit tax focused on corporate pandemic windfalls.

Recommendation 10

Amend legislation to remove taxpayer signature requirements for the T183 and RC71 in a manner that is consistent with the Department of Finance Canada’s 2022 legislative proposals as part of Budget 2022 enabling legislation.

Recommendation 11

Expedite permanent approval for e-signature use on all remaining forms that are necessary to meet tax filing requirements.



Recommendation 12

Initiate discussions with the Quebec government to reach a practical and innovative agreement on the matter of a single tax return, focused on the taxpayers' best interests.

Recommendation 13

Proceed with its General Anti-Avoidance Rule consultation immediately.

Recommendation 14

Respect the spirit of Bill C-208, An Act to amend the Income Tax Act (transfer of small business or family farm or fishing corporation), by holding consultations if there are amendments, as promised, in order to facilitate intergenerational transfers.

Recommendation 15

Undertake a broad review of how the federal government could significantly increase the amount, detail, quality and timeliness of information publicly available on the financial conditions of individuals, corporations and trusts, including ownership, assets, income and taxes paid.

Recommendation 16

Continue to improve corporate transparency and make public the country-by-country financial reports of large transnational corporations.

Recommendation 17

Amend the *Income Tax Act* to ensure the continuation of the tax-deferral program.

Federal Government

The Committee received several proposals related to compensation and staffing levels in federal organizations. Witnesses proposed reducing the Governor General of Canada's salary and benefits, including the pension. Others proposed reducing government spending through a combination of attrition, job cuts and wage rollbacks for federal employees and parliamentarians. Some witnesses also suggested reducing the size of Cabinet and the Senate budget.

Witnesses also discussed issues surrounding the implementation of community benefit agreements and workforce development agreements for federal infrastructure projects

to promote learning and create opportunities for underrepresented groups, such as Indigenous people, racialized individuals and persons with a disability.

Recommendation 18

Consider how federal and provincial governments could, in a post-pandemic world, more effectively deliver the many benefits that are delivered through the Canada Revenue Agency's tax and benefit system infrastructure, including the introduction of free automatic tax filing.

Recommendation 19

Fund the Canada Revenue Agency so that it is equipped to address high-profile tax loopholes, while maintaining strong leadership at the Organisation for Economic Co-operation and Development for a more ambitious and fairer application of the base erosion and profit shifting initiative for developing countries.

Recommendation 20

Provide the Canada Border Services Agency and the Canadian Food Inspection Agency the resources and training they need to adequately enforce dairy import regulations at the Canadian border, and to conduct audits of foreign farms and processors to ensure all imported products are produced according to Canadian production standards.

Recommendation 21

Implement community benefits agreements or workforce development agreements on federally procured infrastructure and construction projects.

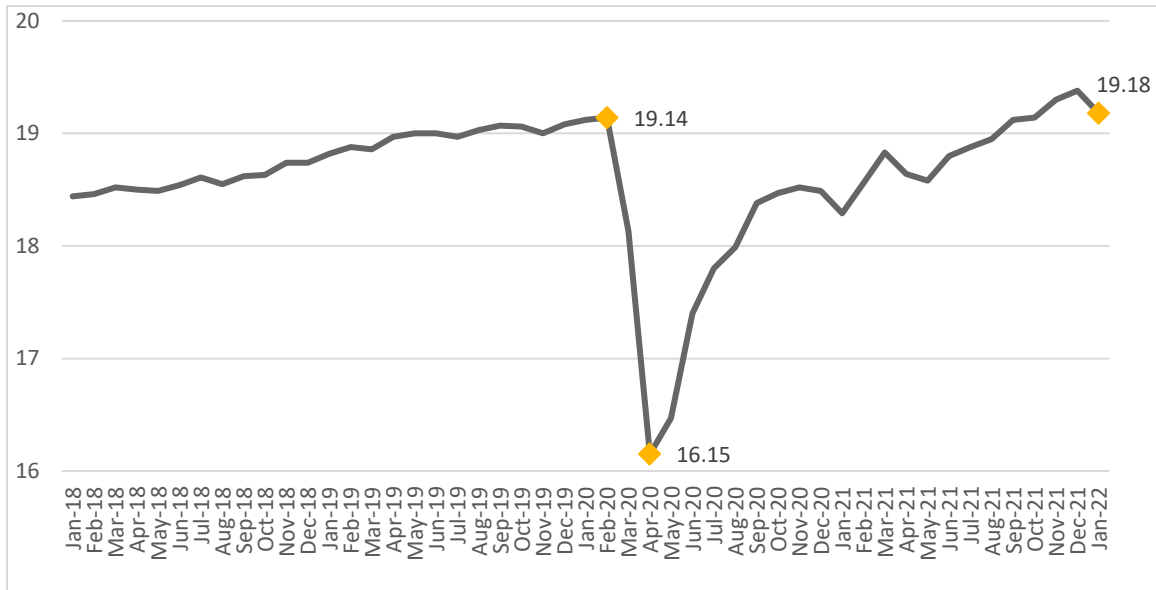
CHAPTER 3: PEOPLE

The pandemic has had a dramatic impact on employment in Canada and around the world. Business closures caused by COVID-19 and health measures intended to slow the spread of the virus resulted in record lows in the labour market.

Between February and April 2020, Canada lost 3 million jobs, nearly 2 million of them full time. In September 2021, [employment](#) returned to pre-pandemic levels and continued to rise until December 2021, before dropping by 1% (or 200,000 jobs) in January 2022, due in part to stricter health measures brought in to slow the spread of COVID-19.



Figure 2—Number of Jobs in Canada, January 2018 to January 2022 (millions)



Source: Figure prepared by the Library of Parliament using data obtained from Statistics Canada, “[Table 14-10-0287-01: Labour force characteristics, monthly, seasonally adjusted and trend-cycle, last 5 months,](#)” accessed 1 March 2022.

In February 2022 the unemployment rate was 5.5%. It has dropped by 7.9 percentage points since May 2020 (13.4%) and has now returned to its pre-pandemic level. Although employment is recovering, there are significant lingering losses in certain industries. Accommodation and food services continue to be particularly hard hit, with employment levels down 26.4% from what they were in February 2020.

There were 896,100 job vacancies (or 5.2%) in December 2021, up 87.9% compared to December 2020. Accommodation and food services (142,300 vacancies or 10.9%) and health care and social assistance (137,100 vacancies or 5.9%) were particularly affected.

The higher number of job vacancies is due in part to labour market imbalances, such as skilled labour shortages and geographic mismatches between job vacancies in certain regions and available workers in others.

In addition to employment and labour issues, the Committee heard proposals pertaining to education and skills training, health care, children, families and social policy, personal taxation and consumption taxes, as well as retirement income and seniors.

Employment and Labour

Proposals related to employment and labour called for action with respect to the Canada Emergency Response Benefit, the Canada Worker Lockdown Benefit, the Canadian Recovery Benefit, Employment Insurance, the mobility of skilled trades workers, sector-specific retraining and relocation, apprenticeship loans and grants, the Union Training and Innovation Program, pathways to permanent residency, support for micro-credentials, employee retention, the Temporary Foreign Worker Program, and policies that impact the retirement age of Canadians.

Recommendation 22

Support the modernization of Employment Insurance (EI), whose limitations were laid bare during the pandemic, through social dialogue with the main stakeholders in the labour market.

Recommendation 23

Contribute on an ongoing basis to EI and make improvements such as a higher replacement rate or a minimum amount on what the unemployed receive such as the \$500 per week provided under the Canada Emergency Response Benefit and the Canadian Recovery Benefit and a lower threshold for hours of entry into the Employment Insurance program.

Recommendation 24

Make improvements to EI by increasing flexibility in the program and recognizing the uniqueness of the construction labour force.

Recommendation 25

Develop a comprehensive plan on how to better integrate the self-employed into the EI system.

Recommendation 26

Fund the forecasted actuarial deficit in the EI account through a payment from the consolidated fund.

Recommendation 27

Substantially increase amounts for labour market development agreements.



“The findings of several studies on the subject are clear: experienced workers want to remain in the workforce for a variety of reasons. However, they prefer a more background, mentoring role, to be used for their expertise and for knowledge transfer.”

[Fédération des chambres de commerce du Québec](#)

Recommendation 28

Develop an action plan to promote retaining and hiring experienced workers that addresses awareness, training and labour market re-entry assistance.

Recommendation 29

Introduce a tax credit for experienced workers.

Recommendation 30

Streamline the Labour Market Impact Assessment process by reducing the requirements for applicants, lowering the fees per application, using modern telecommunication tools and ending the duplication of responsibilities between the two governments. The process should be streamlined and its outcome more predictable for in-demand jobs.

Recommendation 31

Ensure the sustainability of the agreement between the federal government and Quebec on relaxing Temporary Foreign Worker Program requirements.

Recommendation 32

Process immigration applications and issue work permits faster so that applications from candidates selected by Quebec are processed as quickly as those from other provinces.

“The construction industry continues to face chronic labour and skills shortages, and ... will need to recruit more than 148,000 new workers over the decade to keep pace with retirements and demand. A significant portion will need to come from groups traditionally underrepresented in the current construction labour force, including women, Indigenous people, and new Canadians.”

[Canadian Home Builders' Association](#)

Recommendation 33

Make changes to the immigration system to respond better and more quickly to labour shortages in residential construction through permanent immigration solutions.

Recommendation 34

Establish coordinating officers to organize and dispatch labour resources in areas with high rates of seasonal employment.

Recommendation 35

Increase the Canada Workers Benefit and expand it to people with no employment income.

Recommendation 36

Increase the maximum weekly earnings threshold for caregiving benefits.

Recommendation 37

Extend the EI benefit period to a maximum of 52 weeks for caregivers who must leave work temporarily to care for a family member.

Recommendation 38

Offer a three-year enhancement to the Ready, Willing and Able inclusive workplace program.



Recommendation 39

Commit to a fair transition to better offset the negative effects of perceived labour and labour market changes and to adequately finance the necessary measures to this end.

Education and Skills Training

The Committee was presented with various proposals concerning education and skills training in written submissions. With respect to education, the Committee received proposals that included making campus infrastructure more sustainable and to support post-secondary education through a national strategy and expanded student grants and scholarship programs. Proposals were also submitted to improve access to mental health services on campuses and to upgrade colleges' digital infrastructure.

On the topic of skills training, witnesses and organizations presented proposals that included addressing labour shortages, namely by investing in reskilling and upskilling programs and in a national collaborative platform, particularly in key industries, and by implementing dedicated permanent residency streams for international students. Witnesses also argued for training and retraining programs designed to help the transition to a net-zero world.

Recommendation 40

Enact a national post-secondary education strategy in cooperation with provinces and territories, and commit—in support of this strategy—an additional \$3 billion through transparent transfer payments to provinces and territories.

“Structural and financial constraints on post-secondary institutions have hindered their ability to provide necessary mental health services. The need for mental health services has far outpaced their delivery, as evidenced by growing waiting lists and restrictions on-campus services.”

[Canadian Federation of Students](#)

Recommendation 41

Allocate \$300 million per year, over two years, to improve on-campus mental health services. The fund, modeled after the Post-Secondary Institutions Strategic Investment Fund, would allow post-secondary institutions to apply for federal grants to improve on-campus mental health services.

Recommendation 42

Extend eligibility for Canada Student Grants to graduate students.

Recommendation 43

Increase funding for student scholarship programs by \$120 million on a recurring basis, thus re-establishing the importance of student scholarships within the overall envelope of the Canada Research Granting Agencies.

Recommendation 44

Maintain current funding levels to Canada Student Grants past the 2022-2023 school year, permanently doubling grant maximums for eligible students from \$3,000 to \$6,000 per academic year.

“In order for a generational investment in training to have a deep and lasting effect on skilling workers – especially indigenous peoples and young Canadians looking to succeed in a changing economy – it needs to partner with and fund inclusive programs that prepare workers for the green, sustainability-focussed jobs of today and the future.”

[Colleges for a Resilient Recovery](#)

Recommendation 45

Ensure workers enjoy the full benefits of the recovery from the pandemic by ensuring collaboration between governments, educators and employers on projects that will create and maintain good jobs, are good for the environment, are inclusive, and address socio-economic inequality.



Recommendation 46

Commit to working with the Canadian Colleges for a Resilient Recovery to train up to 50,000 Canadians across the country to develop the specialized skills needed to work in high-growth sectors of the low-carbon economy.

Recommendation 47

Provide funding for training and skills programs at college, cégeps, institutions, and polytechnics in the form of tuition support, curriculum development, indigenous and youth support programs and direct funding support to the Canadian Colleges for a Resilient Recovery in Budget 2022.

Recommendation 48

Support a green and inclusive recovery by ensuring that the physical and digital infrastructure of colleges are included within the scope of national infrastructure investments, and contributing up to:

- **\$5 billion to make college campuses more sustainable, accessible, advance innovation and improve learning spaces for Indigenous students; and**
- **\$1.4 billion to upgrade colleges' digital infrastructure, technology and cybersecurity systems; integrate simulation and virtual/augmented reality in hands-on courses; and provide digital support services for student success.**

Recommendation 49

Accelerate sustainability initiatives at colleges and in communities by investing \$100 million over 5 years in a new network of 50 College Sustainability Centres across Canada to leverage college assets such as industry and community partnerships, as well as campus infrastructure to meet Canada's net zero goals.

“The shift to remote work during the pandemic has been profound and forced business leaders to adapt. Pandemic disruptions have also made it more challenging for Canadian companies to recruit and retain highly skilled workers. Over the past few months, we’ve been hearing from our members about how it’s harder than ever to find the workers these companies need to grow.”

[Council of Canadian Innovators](#)

Recommendation 50

Boost Canada’s talent pool through the development and implementation of permanent residency streams for international students graduating from colleges and equip colleges to improve labour market outcomes of international students by providing additional support throughout their transition to Canada.

Recommendation 51

Ensure Canada remains competitive in its ability to recruit, retain, and reward workers in a new post-pandemic economy that is increasingly distributed, global, and digitally dependent by establishing reliable pathways to permanent residency for high-growth company recruitment, accelerating support for upskilling and re-skilling programs in Canada and establishing a \$40 million fund to develop national micro-credentials for key labour market sectors.

Recommendation 52

Strengthen Canada’s technical/trades training capacity by investing \$50 million to develop over 1,000 shared online resources for college technical/trades programs available on a national collaborative platform.

Recommendation 53

Continue to invest in people through apprenticeship loans and grants and make improvements to the Union Training and Innovation Program to better equip training centres to meet new challenges and demands in the labour market.



Recommendation 54

Increase Canada’s commitment to international development to support skills training and applied research for the transition to a net zero world.

Health

Witnesses appearing before the committee discussed implementing a workplace strategy for health care workers, national health care standards for seniors, certain mental health services and programs, Indigenous-led mental health initiatives, changes to the Patented Medicine Prices Review Board, and safe lodging for those undergoing treatment or recovery.

Recommendation 55

Invest \$57 million in core community mental health services and programs in order to ensure that all Canadians have access to the care they need, no matter where they live.

“Canadians require timely access to care and treatment in their own communities in order to recover from mental illnesses and substance use problems. To ensure this, we need strong federal leadership.”

[Canadian Mental Health Association](#)

Recommendation 56

Increase investments in supportive housing for people with mental illnesses and substance use problems in order to ensure that they have safe places to live as they recover.

Recommendation 57

Support the health and well-being of Canadians through funding of ParticipACTION for \$50 million over five years.

Recommendation 58

Establish a federal interdepartmental task force on the promotion of physical activity, working with provinces, territories, and external stakeholders on developing a new national physical activity strategy.

Recommendation 59

Review how the prices of patented drugs are set, including through a reform of the Patented Medicine Prices Review Board.

Recommendation 60

Work collaboratively with patients, caregivers, and provincial and territorial governments to develop national care standards for home care and long-term care, regulated by the same principles as the *Canada Health Act*.

Recommendation 61

Establish new national standards to ensure that seniors receive universal, public, comprehensive and portable health care, and ensure that new federal funding to provinces is subject to these conditions.

Recommendation 62

Require provinces and territories to offer the same public health care to international students as is provided to domestic residents, in accordance with its duties under the *Canada Health Act*.

Recommendation 63

Establish a federal workplace strategy for health care workers.

Children, Families and Social Policy

With respect to children, families and social policy changes, witnesses focused on the Canada child benefit, income supports, poverty reduction, the national daycare initiative, federal disability benefits, and a Canadian livable income program.



“When it comes to a Canada livable income, substantial basic incomes already exist in Canada for families with children and for seniors. However, adults in the middle of their age range and who don’t have high incomes are left out from supports. The one support that they might be able to access, the Canada workers benefit, has received several significant changes in recent years, although it only covers workers with working income. One of the reasons people live in poverty is that they don’t have working income for some reason.”

[Canadian Centre for Policy Alternatives](#)

Recommendation 64

Establish a responsibility point within government, accountable to a designated minister, with staff, expertise and other resources required to develop options for a national income security program that is federally led and consistent with basic income principles, especially unconditionality.

Recommendation 65

Engage with the Government of Prince Edward Island, as it has requested, and invite other jurisdictions (such as Newfoundland and Labrador, where similar basic income modelling has recently been done), to design a national basic income program. Such a program could use a Federal—Provincial-Territorial framework for transitioning to a new system, similar to collaboration that ushered in the national child benefit system in the 1990s.

Recommendation 66

Engage with stakeholders in developing design options, including former basic income pilot participants, recipients of other income security programs, and people with research, policy design, and implementation expertise on basic income type programs.

Recommendation 67

Create a system for income support eligibility determination and benefit distribution for marginalized people outside of the personal income tax system.

Recommendation 68

Implement a Canada Emergency Response Benefit repayment amnesty for everyone living below or near the low-income measure.

Recommendation 69

Address the growing inequalities laid bare and exacerbated by the COVID-19 pandemic by increasing funding for public services that benefit everyone.

“It is families who are experiencing systemic discrimination, First Nations, Inuit, Métis, racialized, immigrants, newcomers, children and families with disabilities, in lone mother led families, among other marginalized groups who are disproportionately poor, who are concentrated in low-waged, precarious working conditions and who have been disproportionately impacted by the economic fallout of the pandemic.”

[Campaign 2000](#)

Recommendation 70

Invest substantially in the base amount to allow the Canada child benefit to continue to reduce child poverty rates across the country.

Recommendation 71

Adopt more ambitious poverty reduction targets and invest in reducing overall poverty, and poverty in marginalized communities, by 50% between 2015-2025 based on the after-tax low-income status of census families based on Census Family Low Income Measure using annual T1 Family File data.

Recommendation 72

Speed up the design and implementation of the new federal disability benefit.

Recommendation 73

Create a federal disability benefit for children.



Personal and Consumption Taxes

Appearing before the Committee, witnesses highlighted the political contribution tax credit, dividing family business income among siblings, intergenerational transfers, the taxation of house-flipping, income tax rates for individuals, the capital gains inclusion rate, the proposed luxury goods tax, the tax on split income, the caregiver tax credit, a personal energy rebate, the future taxation of energy, transfers of small businesses or family farms, and a tax credit for experienced workers.

“The Government has a responsibility to ensure a system of tax fairness is in place for all Canadians and to support skilled trades workers who build our infrastructure and communities.”

[Canada’s Building Trades Unions](#)

Recommendation 74

Create a skilled trades workforce mobility tax deduction to allow skilled trades workers to deduct work-related travel costs when these costs are not covered by their employer.

Recommendation 75

Eliminate the capital gains tax on donations of shares in private corporations or real property to charities.

Recommendation 76

Make the caregiver tax credit refundable.

Recommendation 77

Adopt a progressive excise tax system, similar to the *U.S. Craft Beverage Modernization and Tax Reform Act*, to help small Canadian distillers (and other craft alcohol producers) compete in Canada and abroad.

Retirement Income and Seniors

Proposals dealing with seniors and retirement income focused on the Guaranteed Income Supplement, emergency payments to seniors, community care agencies, Old Age Security, and protections for federally regulated retirement plans.

“Unprecedented longevity, declines in personal savings rates, and reduced access to workplace pension plans have all contributed to growing retirement insecurity.”

[Canadian Association of Retired Persons](#)

Recommendation 78

Increase Old Age Security benefits by 10% for all seniors eligible for the program.

Recommendation 79

Extend the Old Age Security benefits of deceased individuals by three months for the surviving spouse.

Recommendation 80

Revise the Old Age Security indexing method to account for wage growth in Canada.

Recommendation 81

Increase the Guaranteed Income Supplement by at least \$50 per month for all seniors.

Recommendation 82

Increase the income threshold below which Guaranteed Income Supplement benefit amounts are not reduced.

Recommendation 83

Release the funds that have been earmarked in the Economic and Fiscal Update 2021 to repay seniors who lost a portion or all of their Guaranteed Income Supplement benefits as a result of receiving Canada Emergency Recovery Benefit.



Recommendation 84

Review the limits, conditions and tax implications of converting RRSPs to RRIFs to ensure that experienced workers who wish to continue working or return to the workforce are not penalized.

Recommendation 85

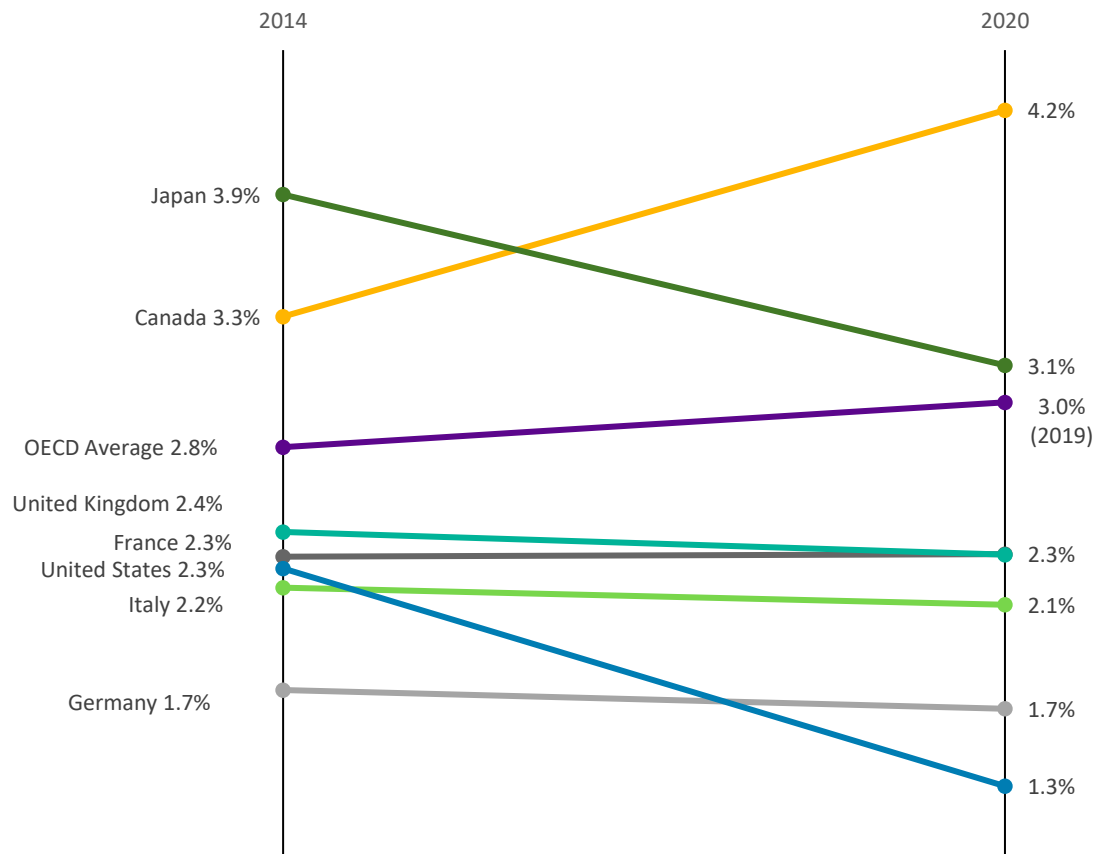
Set up a pension fund insurance plan for federally regulated retirement plans.

CHAPTER 4: BUSINESSES

In Canada, corporations have had to pay taxes on their taxable income since 1916. Since their introduction to the Canadian tax landscape, [corporate income taxes](#) have become the fourth most significant contributor to federal tax revenue, behind personal income taxes, taxes on goods and services and social security contributions, and represented 17.1% of total federal revenues in 2020-2021. In the computation of their income, corporations may namely deduct current expenditures and an amount representing the capital cost allowance (CCA) in relation to purchases of depreciable property. However, while current expenditures may generally be deducted in whole in the year in which they are paid, the amount of CCA is determined in accordance with prescribed rates which vary for different classes of depreciable property. Consequently, CCA has often been used as a means to encourage investment in a particular sector of the economy, for example by increasing the prescribed rate to 100% for one or more classes of depreciable property. However, such a measure decreases corporations' income for tax purposes, which in turn contributes to a reduction of their taxes payable.

Figure 3 shows the amount of taxes on corporate profits as a share of GDP for G7 countries and the average for OECD countries. For Canada, this share increased from 3.3% in 2014 to 4.2% in 2020, the highest value among selected jurisdictions.

Figure 3—Taxes on Corporate Profits as a Share of Gross Domestic Product. G7 and OECD Average (%)



Note: Tax on corporate profits is defined as taxes levied by all levels of government on the net profits (gross income minus allowable tax reliefs) of enterprises. It also covers taxes levied on the capital gains of enterprises.

Source: Figure prepared by the Library of Parliament using data obtained from Organisation for Economic Co-operation and Development, [Tax on corporate profits](#), accessed on 10 February 2022.

Additionally, although as a rule, Canadian-resident corporations must pay tax on their taxable income earned worldwide while non-resident corporations pay tax on their taxable income earned in Canada, the globalization of the economy as well as the advent of the digital economy has enabled multinational enterprises to [avoid taxation](#) in many countries, including Canada. After years of efforts led by the [Organisation for Economic Co-operation and Development](#) (OECD) to tackle this issue, [detailed rules](#) were published by the OECD in December 2021 which brought the international tax system one step closer to imposing a global minimum 15% corporate tax rate to certain



multinational enterprises, starting in 2023. Canada has also been working domestically to implement a [digital services tax](#) which “would apply at a rate of 3 per cent on certain revenue earned by large businesses from certain digital services.”

In addition to corporate taxation, witnesses who appeared before the committee spoke about temporary support measures, tourism and agriculture, industry and innovation, as well as financial and payments systems.

Corporate Taxation

On the topic of corporate taxation, witnesses argued for the implementation of measures aimed at ensuring that corporations and real estate investment trust pay their fair share of taxes. Other proposals were related to the corporate tax rate, the Accelerated Investment Incentive and the tax measures aimed at print news media.

“Enabling businesses to write off cybersecurity-related investments will encourage investment and improve security. This measure should include software, education, training, certification and equipment in the same year those investments are made.”

[Canadian Chamber of Commerce](#)

Recommendation 86

Introduce a tax credit to incentivize businesses to make investments in cybersecurity and data protection.

Recommendation 87

Modernize the Accelerated Investment Incentive to include advanced technology asset classes such as software, machine learning and artificial intelligence.

Recommendation 88

Consider implementing a rural development tax credit similar to the Atlantic Investment Tax Credit to other regions, notably North Shore in Québec.

Recommendation 89

Follow through on its commitment in the last budget to ensure that all sectors, including the web giants, pay their fair share of Canadian profits, while maintaining strong leadership in building a global agreement on cross-border digital taxation.

Recommendation 90

Make it impossible for companies to repatriate tax-free dividends from tax havens.

Recommendation 91

Exclude aircraft from the manufacturing tax in Budget 2021 and that its implementation be delayed until its impact on the industry can be more accurately assessed.

Temporary Support for Organizations

With respect to temporary support for organizations, witnesses presented proposals on the Canada Emergency Wage Subsidy and the Tourism and Hospitality Recovery Program, particularly on the eligibility criteria. Witnesses also emphasized the need to continue supporting the recovery in sectors that are still struggling.

Recommendation 92

Allow commercial tenants to receive the Canada Emergency Rent Subsidy for all months that they have been eligible for it since the start of the pandemic and for which they were unable to receive Canada Emergency Commercial Rent Assistance.

Recommendation 93

Increase the loan forgiveness portion for all government-backed business loans and extend the Canada Emergency Business Account repayment deadlines.

Recommendation 94

Allow small businesses that created their companies during the pandemic to access COVID-19 programs, while doing verifications beforehand to prevent illegitimate requests.



Recommendation 95

Adjust its investment programs to reflect the needs of the aerospace industry, including revising the Strategic Innovation Fund and the Aerospace Regional Recovery Initiative, and provide better coverage for the aerospace industry through the Hardest-Hit Business Recovery Program.

Tourism

On the subject of tourism, witnesses argued for various measures aimed at supporting the recovery of the tourism industry and facilitating travel in light of the new realities brought upon by the pandemic.

With regard to measures aimed at supporting the recovery of tourism, witnesses requested an additional funding program for festivals and events that are not cultural in nature, a dedicated immigration pathway for workers in the tourism industry and the promotion of Canada as a travel destination, both nationally and internationally.

With respect to the measures aimed at easing travel, the Committee heard proposals on the necessity to have adequate resources, including Internet access, to implement travel restrictions and allow the use of the ArriveCAN app as well as the necessity to have a clear timeline for the removal of travel restrictions.

“Recovery of the travel economy also rests on addressing a number of issues impacting travellers' perception.”

[Tourism Industry Association of Canada](#)

Recommendation 96

Update the current narrative used by government around travel, eliminate barriers to travel, correct the current perception consumers now have about traveling to and from Canada, and provide a clear timeline for removing travel restrictions, including removing all testing and isolation requirements and blanket travel advisories.

Recommendation 97

Rebuild consumer confidence and brand Canada as a premier travel destination by increasing efforts to market and promote Canada's exceptional offerings to the world. This includes investments to create new initiatives that support the building of destination infrastructure and the development of new products.

Recommendation 98

Modify the Tourism and Hospitality Recovery Program to allow all reasonable businesses to access the program.

Recommendation 99

Ensure the Canada Border Services Agency has enough resources to effectively accommodate the COVID-19 requirements of travellers crossing the Alaska-Yukon border.

Recommendation 100

Ensure travellers have access to the Internet in remote locations so the requirement ArriveCAN app can be accessed, such as the Skagway-Fraser border.

“Communities and small businesses rely on tourism to create jobs and enhance overall quality of life for Canadians. The tourism industry recovery is essential to the overall recovery of the economy and will only be possible with a comprehensive strategy to restart the tourism workforce.”

[The Tourism Industry Association of Canada](#)

Recommendation 101

Develop a comprehensive pan-Canadian tourism workforce strategy that complements new investments in marketing and other recovery efforts.

Recommendation 102

Conduct in consultation with Tourism HR Canada, a comprehensive review of all current Immigration, Refugees and Citizenship Canada programs to identify opportunities and align policies that will work for tourism, and to create a dedicated immigration pathway for the sector.



Agriculture

With respect to agriculture, the committee heard proposals to improve soil health. As well, the Committee was presented with proposals in written submissions, including on business risk management and other support initiatives, and the Temporary Foreign Worker Program.

“We believe that investment in soil health is needed to unlock the full potential of carbon sequestration by ensuring the resilience of our agri-food sector.”

[Équiterre](#)

Recommendation 103

Provide direct assistance to farmers to help them accelerate the adoption of practices that promote soil health, develop a Canada-wide soil health strategy, develop a Canada-wide network to share information and resources related to soil health, finance research into cost-effectiveness to identify the economic benefits of best soil health practices on various production systems, and provide funding for training and hiring 1,000 additional advisory services officers.

“[Business risk management] programs are needed more than ever. Farm businesses are increasingly exposed to a variety of emerging risks: the COVID-19 pandemic, trade wars between foreign countries affecting global agricultural markets, extreme weather events, etc.”

[Union des producteurs agricoles](#)

Recommendation 104

Maintain all existing business risk management programs and enhance them so that they are better tailored to emerging risks.

Recommendation 105

Implement a new program, called Agri-green, to compensate farmers who meet certain environmental requirements or apply certain practices.

Recommendation 106

Provide a cost-sharing program for organic certification and a permanent funding to review and maintain Canada's organic standards.

Recommendation 107

Create a limited statutory deemed trust, similar to the U.S. *Perishable Agricultural Commodities Act*, support needed liquidity and protect produce sellers during bankruptcy.

Recommendation 108

Improve service standards and processing times for applications under the Seasonal Agricultural Worker Program and the Agricultural Stream of the Temporary Foreign Worker Program, including by working with source countries and implementing measures to further streamline the collection of biometrics and visa and work permit application processes.

Recommendation 109

Provide funding and resources at the federal level to support expanded efforts to reduce food loss and waste throughout the supply chain.

Recommendation 110

Continue to prioritize Labour Market Impact Assessments for key occupations related to the agriculture and agri-food sectors, as well as for work permits.

Recommendation 111

Provide a stable and predictable budget for agronomic and agri-environmental research and innovation.

Industry and Innovation

Witnesses who spoke about industry and innovation presented proposals related to the generation and protection of intellectual property, the support of the cyber-security sector, the electrification of Canadian mines and the economic development of communities.



With respect to the generation and protection of intellectual property, proposals were made to recognize costs related to intellectual property as Scientific Research and Experimental Development expenses, to expand Canada's Intellectual Property Strategy and to ensure Canada's corporate tax regime is competitive.

Regarding the support of the cyber-security sector, witnesses made proposals to offer incentives to cyber security companies and to reform the Workforce, Research and Development, and Cybersecurity Export Advancement Working Groups.

Recommendation 112

Accelerate recovery, growth and competitiveness by expanding participation in Canada's research and development ecosystem through an additional and permanent investment of \$40 million per year in college applied research capacity and the delivery of innovation solutions.

Recommendation 113

Increase the capital supply to support budding companies after start-up and before they become attractive to venture capital funds.

Recommendation 114

Introduce a production modernization tax credit to adopt existing technologies and significantly improve business productivity as a complement to the Scientific Research and Experimental Development tax credit.

Recommendation 115

Bolster intellectual property generation in Canada by allowing IP-related costs to be recognized as eligible Scientific Research and Experimental Development expenses for income tax purposes.

Recommendation 116

Establish a government action plan with the objective of fostering the commercialization of innovative technology in Canada and around the world.

“Canada lags other industrialized countries when it comes to business investment, digitization, and the adoption of advanced manufacturing technologies.”

[Canadian Manufacturers and Exporters](#)

Recommendation 117

Develop a strategy for the manufacturing sector to drive investment in advanced manufacturing and make products more technologically sophisticated, thereby enhancing their value, and including intangible assets to prepare for a digital shift in the manufacturing economy.

Recommendation 118

Invest in Quebec’s existing pharmaceutical infrastructure by providing support for local industry, increasing the stockpile of critical drugs, and enhancing tax credits and/or subsidies for modernizing or expanding manufacturing facilities in Quebec.

Recommendation 119

Support the local manufacturing of medical products.

Recommendation 120

Build on the national quantum and artificial intelligence strategies and drive innovation in advanced technologies by making targeted investments in initiatives at the intersection of commercial opportunity and research excellence; where there is a strong potential for Canadian companies to capture a significant share of resulting high-value activity.

Recommendation 121

Work with industry and stakeholders to develop a long-term national aerospace strategy to ensure that Canada can reach its full potential in addressing the global generational challenges we face. Key elements would include a:

- **technology roadmap for aerospace sustainability;**
- **defence industrial strategy;**



- cutting-edge air mobility strategy;
- space policy and plan;
- workforce and skills development programs; and
- plans for SME supply chain resilience and competitiveness.

“[...] the certification branch is not keeping pace with growth of the country’s aerospace industry. [...] Attrition rates of highly experienced personnel is a major concern, and lack of budget often means backfilling of these positions is not possible.”

[Aerospace Industries Association Canada](#)

Recommendation 122

Make significant investments in the certification and regulation of Canada’s aircraft through Transport Canada Civil Aviation and in the National Research Council of Canada’s proposed national flight research centre.

Recommendation 123

Make the financial assistance delivered to the aerospace industry in the 2021-2022 budget permanent and ensure that it is delivered quickly and with the least amount of red tape possible for recipients.

Recommendation 124

Champion Canada’s mining advantage by supporting electrification at mining locations across the country and promoting sustainable mining development and operations.

Recommendation 125

Implement a first patent program or patent incentive program similar to Quebec’s Passeport Innovation, to cover both the initial searching and establishment of an intellectual property strategy as well as the drafting and filing of—at least—a first patent application on an invention.

Recommendation 126

Fund the stimulus program directed to Canadian small and medium-sized enterprises for brand protection strategy to cover costs associated with clearance searches and trademark applications.

Recommendation 127

Implement legislation or policy mandating that all federal government subsidies and research grants must earmark a small percentage of the funds to be used on intellectual property strategic advice and professional services to ensure our public investments in Canadian innovations are protected and commercialized by Canadian companies.

Recommendation 128

Maximize the benefits of COVID-related research and development and address leakage of publicly funded intellectual property by expanding Canada’s Intellectual Property Strategy.

Recommendation 129

Promote the proactive nature of the communities and use the instincts developed during the COVID-19 pandemic. For example, by promoting short consumption cycles, local purchasing, and ensuring that entrepreneurs can develop other types of practices and clienteles while developing other daily practices.

“Our strength is our outreach and the strength of our volunteers and professionals on the ground. However, our direct connection to the communities and direct connection to entrepreneurs make us a key partner.”

[Société d'aide au développement des collectivités et Centre d'aide aux entreprises](#)

Recommendation 130

Consider some decentralization of interventions by the Department of Finance so that the agencies and organizations represented by la Société d'aide au développement des collectivités et Centre d'aide aux entreprises could play a more significant and obvious role in our communities.



Financial and Payment Systems

Witnesses appearing before the Committee argued for changes to the Canadian payment systems and the implementation of recommendations from the Advisory Committee on Open Banking.

“As consumers and [small and medium-sized enterprises] in countries like the United Kingdom reap the benefits of a well-regulated open finance regime, it is becoming increasingly urgent that the government proceed with a Canadian open banking regulatory system.”

[Payments Canada](#)

Recommendation 131

Move forward with open banking and implement the recommendations that came out of the advisory committee on open banking, with clear timelines for legislative implementation, accompanied by the designation of a government lead to shepherd the process.

Recommendation 132

Deliver on the election promise to cut the average overall cost of interchange fees for merchants and ensure that these cuts go primarily to small and medium-sized businesses that currently pay the highest fees.

Recommendation 133

Reform the Code of Conduct for the credit and debit card industry in Canada to improve the transparency and consistency of fees charged by credit card companies, and introduce an independent dispute resolution process.

Recommendation 134

Prohibit credit card companies from charging fees on sales taxes or find a way to offset the additional costs to small and medium-sized enterprises by reimbursing them for these amounts.

Recommendation 135

Continue working with provincial governments on financial sector governance, specifically in relation to consumer-directed finance, retail payments, privacy and consumer protection.

CHAPTER 5: ENVIRONMENT AND CLIMATE CHANGE

In Canada, the impacts of climate change are already being felt. According to [Canada's Changing Climate Report](#), Canada is warming faster than other parts of the world; Northern Canada is warming at more than double the global rate. Across Canada, the impacts of climate change include the increasing intensity and frequency of extreme weather events, such as floods, droughts, tornadoes, wildfires and heat waves, as well as sea-level rise, melting permafrost and changing availability of freshwater. For example, the extreme heat, wildfires, rainfall and flooding seen in British Columbia in the summer and fall of 2021 are considered [by many experts](#) to have been exacerbated by climate change.

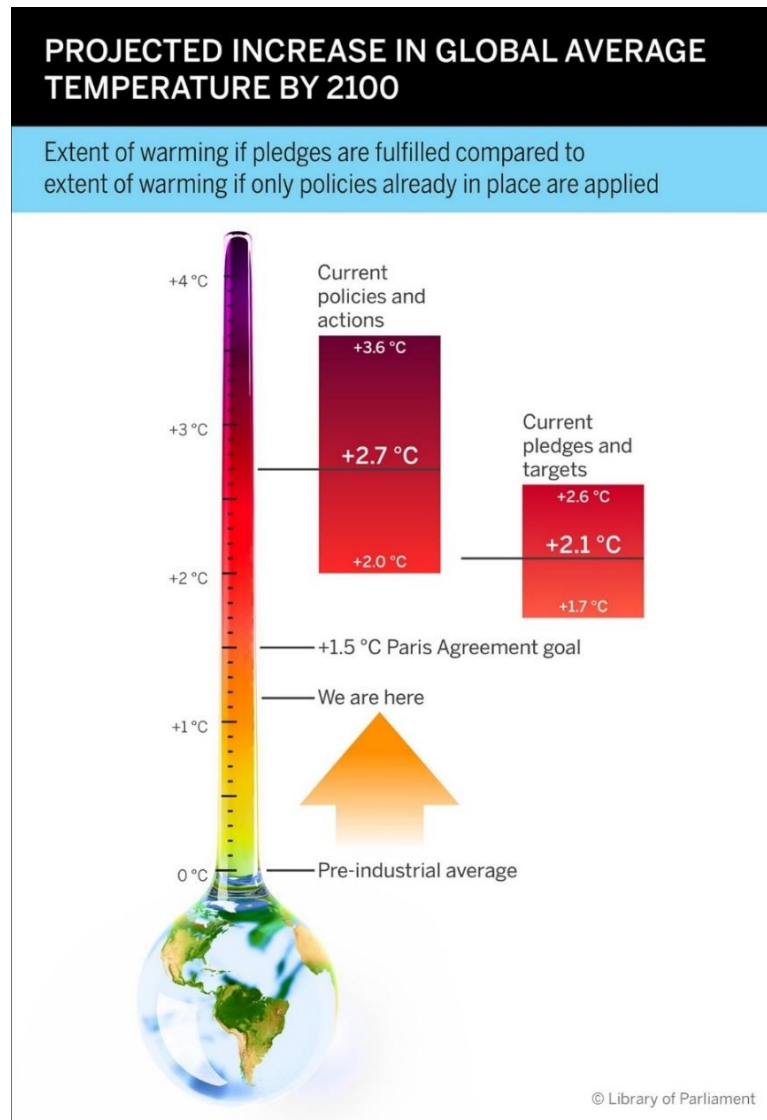
Canada is party to the *United Nations Framework Convention on Climate Change* (UNFCCC). At the 21st conference of the parties to the UNFCCC in Paris in 2015, Canada and 194 other countries reached the [Paris Agreement](#). The Paris Agreement represents the first legally binding and universal agreement on climate in UNFCCC history, with the aim of keeping global warming below 2°C and “pursuing efforts” to limit it to 1.5 °C. [Evidence suggests](#) that any temperature increase above 1.5°C is likely to have severe consequences for society and ecosystems.

Countries agreed to set their own greenhouse gas (GHG) emission reduction targets, referred to as nationally determined contributions (NDCs), and to update these with more ambitious targets every five years. Canada submitted its [enhanced NDC](#) to the UNFCCC secretariat in July 2021, committing to reduce GHG emissions to between 40% and 45% below 2005 levels by 2030. Canada enshrined this target, along with its commitment to reach net-zero emissions by 2050, into law when the [Canadian Net-Zero Emissions Accountability Act](#) received Royal Assent on 29 June 2021.

At the 26th Conference of the Parties (COP26) held in Glasgow in November 2021, about 150 countries committed to increase their efforts to reduce GHG emissions. The combined formal pledges made by all parties to the UNFCCC to date – if honoured – would limit the global temperature rise to between 1.7 °C and 2.6 °C above pre-industrial levels. Figure 4 illustrates the disparity between the warming that will result from GHG emissions reductions pledged by countries and the policies that are currently actually being implemented.



Figure 4—Projected Increase in Global Average Temperature by 2100



Note: “Current policies and actions” refers to those already in place or underway. “Current pledges and targets” refers to those that have been formally submitted to the United Nations Framework Convention on Climate Change secretariat. The temperature shown in the middle of each coloured box is the “median” warming estimate in 2100. This means that there is a 50% chance that the calculated temperature will be exceeded if the given emissions pathway is followed.

Source: Figure prepared by the Library of Parliament using data obtained from Climate Action Tracker, “The CAT Thermometer explained,” *The CAT Thermometer*. In: Alison Clegg and Natacha Kramski, Library of Parliament, HillNote, *COP26: Negotiating for 1.5 Degrees Celsius*, 7 December 2021.

Canada’s second and current national climate plan, [*A Healthy Environment and a Healthy Economy*](#), was released in 2020. This plan lays out the federal, provincial, and territorial actions to fight climate change and meet Canada’s international commitments to GHG emissions reductions.

On the subject of environment and climate change, witnesses focussed their remarks on the electrification of transports, the transition to a low-carbon economy and the preservation of natural environments.

Electrification of Transports

With respect to the electrification of transports, the Committee heard requests for the development of strategies and the setting of targets for zero-emission vehicles (ZEV) adoption, the renewal, expansion or reform of existing financial incentives for the purchase of ZEV and the introduction of new incentives. Proposals were also made to implement measures to support the development of ZEV supply chains, education and training initiatives regarding ZEV and the electrification of government and Crown corporation fleets.

“The future of mobility is electric, whether light-duty, mid-size, heavy-duty or off-road vehicles.”

[Electric Mobility Canada](#)

Recommendation 136

Adopt a clear, thought-out action plan to achieve its 100% zero-emission vehicle sales target by 2035.

Recommendation 137

Develop a Canadian electric mobility strategy to achieve Canada’s climate and electrification targets, with considerations for rural and remote communities.

Recommendation 138

Renew and expand eligibility for the Incentives for Zero-Emission Vehicles Program for individuals, businesses and vehicle fleets by restoring funding to the program and increasing the base manufacturer’s suggested retail price threshold for eligible light-duty vehicles to \$60,000, with a cap of \$69,999.



Recommendation 139

Create a green version of the Retire Your Ride program that is focused on Canada's long-term climate goals, meaning that the funds should only be available for the purchase of new or used zero-emission vehicles, transit passes and active transportation equipment (e.g., bicycles, electric or otherwise). This program should be stackable with other incentive programs.

Recommendation 140

Provide targeted incentives for the research and development of heavy and commercial electric vehicles, including the development of electric ambulances.

Recommendation 141

Support the development and increase economies of scale in the Canadian zero-emission vehicle supply chain to accelerate the reduction in battery prices and zero-emission vehicle technologies by leveraging research and development, Strategic Innovation Fund, resource exploration and other economic development funding.

Transition to a Low-Carbon Economy

Speaking on the transition to a low-carbon economy, witnesses proposed measures related to the elimination of fossil fuel subsidies, Canada's carbon pricing framework, the energy efficiency of homes and buildings and the inclusion of Indigenous Peoples in emission-reducing initiatives. The Committee also heard proposals for the development of a circular economy strategy and investments in green technologies.

Recommendation 142

Publish a roadmap for eliminating ineffective fossil fuel subsidies by 2025 with a robust definition to meet Canada's G20 and G7 commitments, adopt robust legislation and a fair transition plan that supports workers and communities that depend on fossil fuel development, and reorient public finance in line with Canada's climate change commitments.

“Urgent, proactive action is required to ensure that Canadian workers in the energy sector are not left behind. An April 2021 TD report estimates that 50 to 75 per cent of the 600,000 workers in the oil and gas sector—between 312,000 to 450,000 workers—are at risk of displacement in the transition to Net Zero through 2050.”

[Canada’s Building Trades Unions](#)

Recommendation 143

Support energy workers impacted by the transition to a green economy—particularly workers in the oil and gas sector by ensuring that retraining opportunities or relocation supports are available and by introducing a sector-specific task force that includes labour, industry stakeholders and government representatives to assess the industry’s needs during this pivotal transition period.

Recommendation 144

Develop and implement a national electrification framework to help Canada reach its decarbonization targets.

“As Canada relies more on electricity for its energy needs, it must ensure the system remains cost-effective and reliable.”

[Canadian Electricity Association](#)

Recommendation 145

Assess Canada’s climate change adaptation needs in the energy sector and establish an Energy Climate Adaptation Fund.

Recommendation 146

Prioritize discussions on modernizing electricity regulatory frameworks with provinces and territories.



Recommendation 147

Coordinate and complement energy efficient financing and incentive programs.

Recommendation 148

Implement a coherent, green, inclusive industrial strategy with enough funding to meet post-pandemic challenges, spur economic recovery and build a resilient and inclusive economy in the long term. This strategy must include concrete ideas, such as:

- **investing in the energy transition and the fight against climate change;**
- **consolidating operations in existing industries, strengthening secondary and tertiary processing operations and adopting procurement strategies that shorten supply chains; and**
- **investing in infrastructure projects, including those with a social mission, and supporting businesses through targeted and conditional financial assistance for job creation, better salary conditions, environmental progress, as well as Canada-wide investments.**

Recommendation 149

Adopt a national circular economy strategy by working with the provinces, territories and municipalities.

Preservation of Natural Environments

Witnesses who spoke about the preservation of natural environments made proposals related to the management of terrestrial and marine protected areas, Indigenous-led conservation efforts, the development of a Pan-Canadian approach to the management of fresh water, Canada's commitments regarding the Great Lakes and the establishment of an office of environmental justice.

“[I]t is now critical to focus more attention on addressing the related climate and biodiversity crises and shaping a world that is equitable, carbon-neutral and nature-positive for current and future generations of Canadians and people worldwide.”

[Green Budget Coalition](#)

Recommendation 150

Provide permanent funding to reach Canada’s protected areas targets, to effectively manage terrestrial and marine protected areas, and to support Indigenous-led conservation and stewardship, as well as to support local conservation-focused economies. This would include support for protected areas established and/or managed by the federal government as well as by Indigenous, provincial, territorial, and municipal governments, and other partners.

Recommendation 151

Invest in a Pan-Canadian Approach to Fresh Water with shared responsibility between federal departments and other levels of government.

Recommendation 152

Work closely with industry to adopt a systemic approach to finding ways of reducing plastic waste. These solutions must be evidence-based and involve a combination of education, innovation and investment in key infrastructure.

Recommendation 153

Expand the size and scope of the Natural Heritage Conservation Program to propel Canada toward becoming nature positive by 2030 and carbon neutral by 2050.

Recommendation 154

Contribute \$19.44 million to the Great Lakes Fishery Commission, which would fulfill a binational promise and help improve the fishery.



Recommendation 155

Establish a new high-level office of environmental justice, learning from a model already in place in the United States since the early 1990s.

Adaptation to Climate Change

The Committee was presented with proposals in written submissions on the topic of adaptation to climate change, including for increased funding and the creation of new roles and responsibilities within the government in order to respond to climate change and address its impact on people and infrastructure.

“Effective recovery starts before an emergency and is linked closely with Disaster Risk Reduction, emergency preparedness and resilience.”

[Canadian Red Cross](#)

Recommendation 156

Invest \$200 million to withstand the direct and indirect impacts of climate change through targeted strengthening of individual and household resilience capacity.

Recommendation 157

Appoint an advisor on national disaster resilience to scan for future tail-risk events, such as earthquakes, pandemics, cyber attacks and catastrophic floods, and to advise on the measures needed to prepare Canadians and their governments and businesses properly.

Recommendation 158

Extend and enhance its recent work to reduce the risk and impact of flooding across Canada.

Recommendation 159

Expand the Disaster Mitigation and Adaptation Fund to \$4 billion, and from this amount dedicate \$500 million to natural infrastructure solutions.

Recommendation 160

Establish the Canadian Centre for Climate Information and Analytics as a first priority under the Sustainable Finance Action Council to help public and private sector organizations assess, disclose and manage escalating physical risks.

Recommendation 161

Fund and prioritize the completion of the National Climate Adaptation Strategy, ensuring it protects people and infrastructure from the threat of increased flooding, wildfire, heat, drought and other extreme weather events.

Recommendation 162

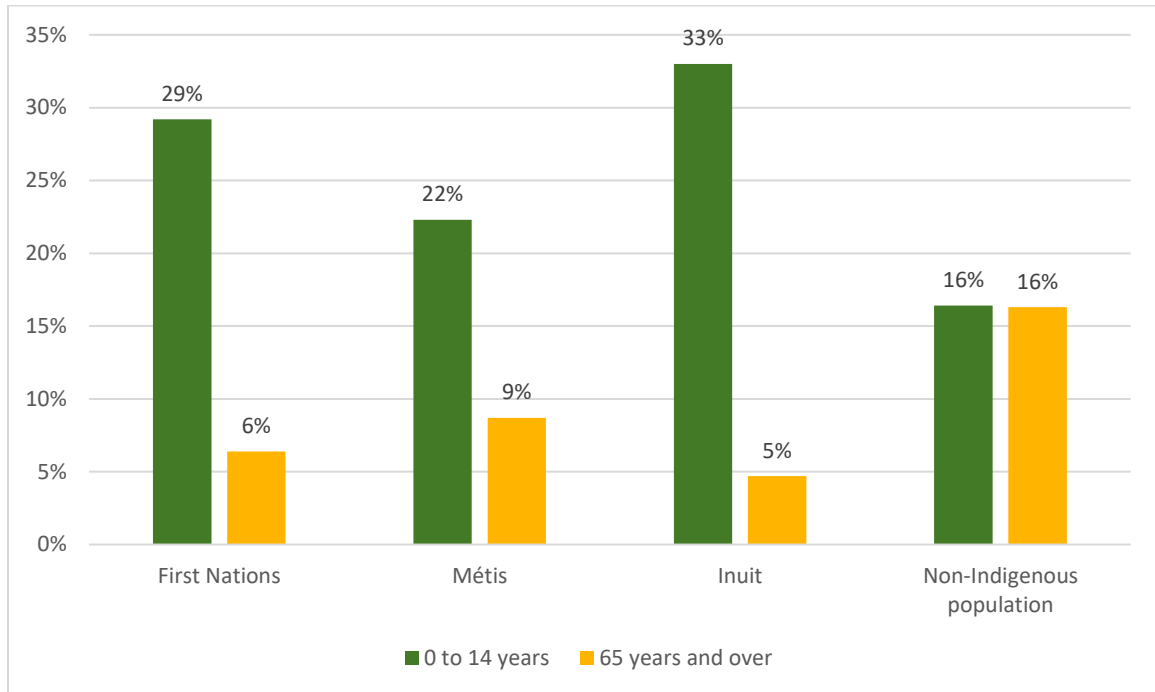
Implement the measures requested by the Coalition for a Climate Proof Canada to further protect Canadians, create a culture of preparedness and build a country that is resilient to natural disasters.

CHAPTER 6: INDIGENOUS PRIORITIES

In Canada, Indigenous peoples (First Nations, Inuit and Métis) represent a young and fast-growing segment of the population. As shown in Figure 5, the share of individuals aged 0 to 14 in 2016 was relatively larger among Indigenous Peoples than among the non-Indigenous population.



Figure 5—Share of the population aged 0 to 14 years and 65 years and over by Indigenous Identity in Canada, 2016 (%)



Source: Figure prepared by the Library of Parliament using data obtained from Statistics Canada, *Aboriginal peoples in Canada: Key results from the 2016 Census*, 25 October 2017.

According to [Statistics Canada](#), over 1.67 million people (or 4.9% of the total population) identified as First Nations, Inuit or Métis in 2016. By 2041, it is [estimated](#) that the Indigenous population could represent between 2.5 million and 3.2 million individuals in Canada (or 5.4% to 6.8% of the total population).

Pursuant to article 3 of the [United Nations Declaration on the Rights of Indigenous Peoples](#), “Indigenous peoples have the right to self-determination. By virtue of that right, they freely determine their political status and freely pursue their economic, social and cultural development.” Yet, First Nations, Inuit and Métis communities continue to face significant barriers to economic development across Canada. For instance, the [National Collaborating Centre for Indigenous Health](#) notes that “[s]tructural inequities and unique barriers can make it difficult for Indigenous communities to attract and facilitate economic growth.”

Removing barriers to economic development in Indigenous communities and achieving economic reconciliation would not only benefit First Nations, Inuit and Métis, but Canada as a whole. In 2019, the [National Indigenous Economic Development Board](#)

reported that “[c]losing the socio-economic gaps between Indigenous and non-Indigenous people in Canada could lead to a \$27.7 billion annual contribution to the Canadian Gross Domestic Product (GDP).”

Under section 91(24) of the *Constitution Act, 1867*, matters related to First Nations, Inuit and Métis peoples and their lands generally fall within the jurisdiction of the [federal government](#). Indigenous Services Canada and Crown-Indigenous Relations and Northern Affairs Canada, among others, administer several programs to Indigenous peoples, communities, businesses and organizations. The federal government offers programs and funding to support economic development in Indigenous communities, including:

- The Access to Business Opportunities and Access to Capital streams of the Aboriginal Entrepreneurship Program, an initiative managed by the National Aboriginal Capital Corporations Association (NACCA);
- The Indigenous Growth Fund (an initiative led by NACCA);
- The Strategic Partnerships Initiative;
- The Indigenous Community Infrastructure Fund; and
- The pandemic-related Indigenous Community Business Fund.

In addition, the [First Nations Fiscal Management Act](#) (FNFMA) and the [First Nations Land Management Act](#) (FNLMA) have established optional regimes through which participating First Nations may gain additional authority over financial and land management, as well as supports from First Nations fiscal and land management institutions. One of the main goals of these statutes is to enable economic development in First Nations communities. It should be noted, however, that the FNFMA and FNLMA do not apply to Inuit and Métis.

On the topic of Indigenous priorities, witnesses focused their testimony on issues surrounding development and access to capital, taxation policy, and other areas.

Witnesses who spoke about development and access to capital made proposals for Indigenous-led economic development, the establishment of a First Nations Infrastructure Institute, more support for the FNFMA institutions, the monetization of major capital transfers and an Indigenous land title and registry system.

With respect to taxation policy, the Committee heard requests for greater fiscal powers for First Nations, including with respect to sales and excise taxes, as well as for further support for the development of a First Nations-federal-provincial fiscal relationship.



The Committee also heard proposals about other issues, such as funding for child welfare, the implementation of Calls to Action from the Truth and Reconciliation Commission and the Calls to Justice from the National Inquiry into Missing and Murdered Indigenous Women and Girls, as well as the need for an Indigenous housing strategy.

“The [*First Nations Fiscal Management Act*] stands as an international example of how to respect indigenous rights and achieve economic reconciliation by implementing indigenous jurisdiction.”

[First Nations Tax Commission](#)

Recommendation 163

Renew the mandates of the institutions created by the *First Nations Fiscal Management Act* to provide greater fiscal authority to First Nations, improve financial and statistical management frameworks, and support more First Nations.

Recommendation 164

Supports amendments to the *First Nations Fiscal Management Act* to improve First Nations access to capital, facilitate the exercise of First Nations jurisdiction and build capacity and resources for innovation and provide decision-making power to First Nations.

Recommendation 165

Amend the *First Nations Fiscal Management Act* to enhance the mandates of the institutions created by that Act, support the publication of more *First Nations Fiscal Management Act* statistical information, and provide statutory funding for these institutions.

Recommendation 166

Support the development of an Indigenous land title and registry system framework for additions to reserve as advanced by the First Nations Lands Management Board.

“All sectors identified by the [Truth and Reconciliation Commission] must do their part [to advance reconciliation], including postsecondary institutions.”

[Colleges and Institutes Canada](#)

Recommendation 167

Deliver on the Truth and Reconciliation Commission Calls to Action, including those directed to postsecondary institutions by supporting the development of:

- **Indigenous language revitalization and diploma/degree programs in Indigenous languages in partnership with Indigenous institutions and communities;**
- **open educational resources to train all students, faculty and staff on the history of Indigenous peoples and the legacy of residential schools, Indigenous rights, legal and health issues; and**
- **skills-based training for all students, faculty and staff in intercultural competency, conflict resolution, human rights, and anti-racism.**

Recommendation 168

Establish multi-year funding for community-based youth organizations to deliver programs on reconciliation, and establish a national network to share information and best practices per Truth and Reconciliation Commission Call to Action 66.

Recommendation 169

Fund full implementation of both the 94 Calls to Action from the Truth and Reconciliation Commission and the 231 Calls to Justice from the National Inquiry into Missing and Murdered Indigenous Women and Girls.

Recommendation 170

Look at the 12 levers of Indigenous economic design and invest into those structures, moving outside of the emphasis particularly on programs and services.



Recommendation 171

Look at investing into structures, systems and tools, and convening an economic space for Indigenous-led leadership.

Recommendation 172

Renew and enhance the sunseting Friendship Centre funding at a minimum of \$60 million per year for at least the next 10 years.

Recommendation 173

Include Indigenous peoples in climate initiatives, such as working towards net zero, carbon capture in the agriculture sector, and liquified natural gas projects.

Recommendation 174

Commit to a fourth urban and rural Indigenous housing strategy.

Recommendation 175

Increase funding for Indigenous-led mental health initiatives, including doubling the budget of the Aboriginal Health Human Resources Initiative.

Recommendation 176

Allocate funding toward immediate compliance with the Canadian Human Rights Tribunal ruling to provide equitable funding for child welfare services on reserve, ensure the full application of Jordan's Principle and the Spirit Bear Plan.

Recommendation 177

Reduce poverty in Indigenous communities by investing in those communities in a manner that allows them to direct how those funds are used.

CHAPTER 7: COMMUNITIES

Public infrastructure includes all facilities that are required to keep communities functioning and that benefit the lives of Canadians. This includes transportation systems, recreational facilities and wastewater systems. According to [Infrastructure Canada](#), most public infrastructure in the country is not actually owned by the federal government (3%), but rather municipalities (62%), the provinces and territories (33%) and Indigenous

communities (3%). Although it owns little in the way of infrastructure, the federal government does play a significant regulatory and funding role, often providing much of the funding for some projects, depending on the cost-sharing structure of the various programs.

In order to get a better sense of the current condition of Canada's infrastructure and accurately estimate Canada's future infrastructure needs, the federal government announced in its 2021 budget the launch of Canada's first-ever [National Infrastructure Assessment](#). According to Statistics Canada's [Infrastructure Statistics Hub](#), Canada's private and public infrastructure stock was valued at over \$900 billion in 2020.

Launched in 2016, the [Investing in Canada Plan](#) is a long-term federal infrastructure plan involving the investment of \$188 billion over 12 years. Of this total, \$95.6 billion is new funding, and \$92.2 billion is from existing infrastructure programs, such as the [Canada Community-Building Fund](#), formerly called the Gas Tax Fund.

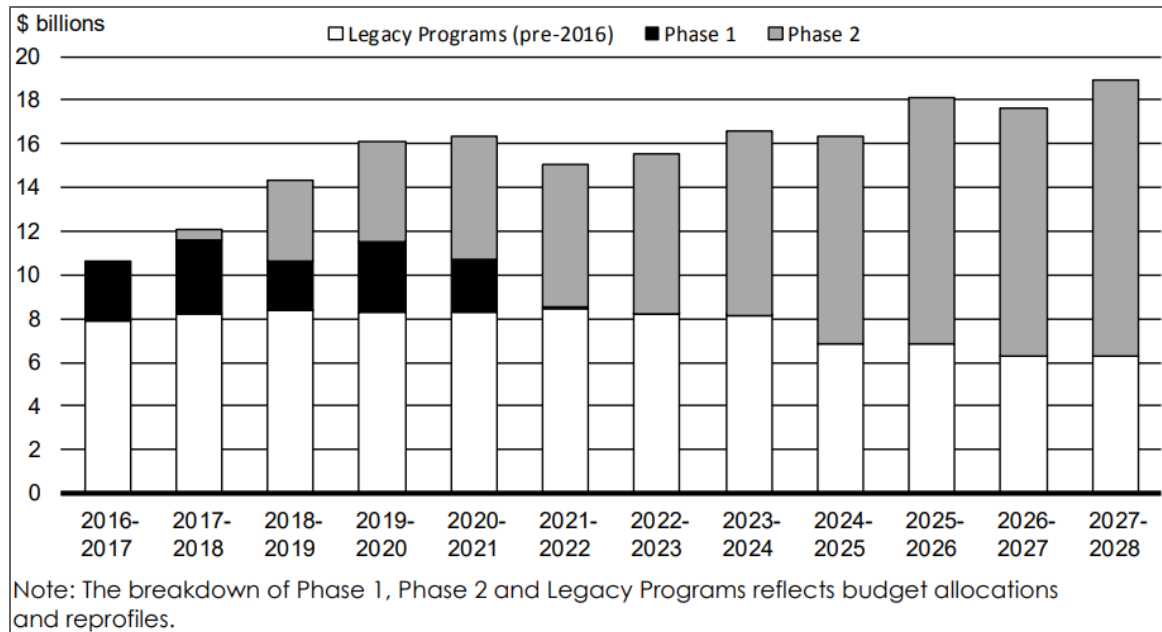
Programs are administered by more than 20 federal departments and agencies. The Investing in Canada plan was implemented in two phases, launched through Budget 2016 and Budget 2017, respectively. Accelerated spending in phase I (\$14.4 billion) sought to stimulate short-term economic growth, while phase II (\$81.2 billion) spending was intended to establish a longer-term infrastructure plan. Funds through the Investing in Canada plan are aligned with the following [five priority investment streams](#):

- \$28.7 billion in public transit;
- \$26.9 billion in green infrastructure;
- \$25.3 billion in social infrastructure;
- \$10.1 billion in trade and transportation projects; and
- \$2 billion in rural and northern community infrastructure projects.

In the 2019 federal budget, the government acknowledged that the pace of infrastructure spending was slower than anticipated since the launch of the 2016 plan. It also provided an update on infrastructure funding under the Investing in Canada Plan between 2016-2017 and 2027-2028, as shown in Figure 6.



Figure 6—Allocation of the Investing in Canada Plan, 2016-2017 to 2027-2028



Source: Government of Canada, [Investing in the Middle Class](#), Budget 2019, p. 74.

In addition, as part of Phase II of the plan, Parliament approved a budget of \$35 billion over 11 years for the Canada Infrastructure Bank (CIB). According to its [Statement on Priorities and Accountabilities](#), the CIB has to ensure that “the net fiscal expense to the Government of Canada will remain under \$15 billion.” The purpose of the CIB is to attract private investment and stimulate partnerships between governments and the private sector for infrastructure projects that will generate revenue and that will be in the public interest. In order to accelerate CIB investment in the short term, the federal government announced a three-year, \$10 billion [Growth Plan](#) in October 2020.

In addition to infrastructure, issues raised by witnesses included housing, the arts, culture, and recreation.

Infrastructure

Witnesses who spoke about infrastructure made proposals related to funding mechanisms, public transit, rail transportation, airports, as well as charging infrastructure for electric vehicles. With respect to charging infrastructure, requests were made for additional funding, measures to encourage the installation of charging infrastructure in homes and the incorporation of requirements for charging infrastructure in building codes, among others.

“Directly empowering local expertise and prioritizing smart infrastructure investments is a fast and effective way to create economic growth while tackling net-zero emissions goals and improving community well-being.”

[Federation of Canadian Municipalities](#)

Recommendation 178

Work with municipalities to drive economic growth by empowering local expertise and prioritizing smart investments in infrastructure and public transit.

Recommendation 179

Provide more funding for the Permanent Transit Fund to cover the maintenance costs of public transit assets and help close the gap in necessary investments in order to ensure that public transit infrastructure is up to service and safety standards.

Recommendation 180

Increase funding for the Rail Safety Improvement Program from \$21 million to \$50 million to support additional rail safety projects.

Recommendation 181

Create an accessible capital funding program for short-line railroads, such as the Gaspé peninsula railway.

Recommendation 182

Review the Airports Capital Assistance Program with a view to improving the quality of regional airports, expanding air service in rural areas and ensuring overall economic development, by making the program more responsive to the needs of smaller airports, increasing access to programs, streamlining administrative procedures and earmarking funding for infrastructure investments.



“For the Fédération, the economic recovery that is beginning must be inclusive, but it must also benefit all of our Quebec and Canadian regions.”

[Fédération des chambres de commerce du Québec](#)

Recommendation 183

Ensure that federally owned airport infrastructure that is located in certain regions and contributes to local development is maintained and improved.

Recommendation 184

Make the National Trade Corridors Fund a permanent funding program and initiate additional programs that support port and supply chain infrastructure, which are necessary to continue achieving the economic benefits export industries provide.

Recommendation 185

Promptly announce infrastructure investments through the National Trade Corridors Fund and prioritize the development of the trade corridor that runs through the St. Lawrence River, the Gulf of St. Lawrence and Northern Quebec.

Recommendation 186

Earmark enough funding to allow the Coast Guard to increase the availability of the St. Lawrence icebreaking fleet so that the Coast Guard can meet its target level of service.

Recommendation 187

Allocate funds within the Community Infrastructure Fund and additional infrastructure programs to support communities in strategic trade corridors, such as the Prince Rupert Gateway.

Recommendation 188

Support the expansion of sustainable operations through relevant capital investments in the Prince Rupert Gateway that support the ongoing work to reduce carbon emissions.

“Everywhere, whether in Manitoba, Saskatchewan or Quebec, but especially in provinces that are less well equipped with transportation electrification infrastructure, there has to be a plan for the development of fast charging infrastructure.”

[Electric Mobility Canada](#)

Recommendation 189

Include electric vehicle charger installation or electric vehicle readiness as part of energy efficiency programs to help Canadians who live in older houses retrofit to the electric infrastructure requirements for electric vehicle charging.

Recommendation 190

Accelerate timelines for Measurement Canada to enable energy-based billing for charging services.

Recommendation 191

Establish a greater focus on charging infrastructure investment needs by:

- **Setting and funding higher one and five-year targets for electrical vehicle charging station deployment sufficient to meet Canada’s zero-emission vehicles sales targets.**
- **Setting a goal to make 1-million existing apartment and condominium/strata parking stalls electrical vehicle-ready by 2030 and establishing new funding programs to achieve this goal.**
- **Focusing dedicated charging investments on cities’ downtown areas where millions of Canadians cannot charge their zero-emission vehicles at home, as well as rural, remote and Northern communities where charging deployment may be less developed.**
- **Focusing on highway side charging investments to close the gaps in Canada’s charging infrastructure along long-distance travel corridors, and on increasing density of charging in high-travel areas where charging demand is growing fastest.**



Recommendation 192

Put underutilized government lands to work by facilitating multi-service provider charging hubs, particularly in high density and high-cost real estate markets.

Recommendation 193

Incorporate zero-emission vehicle requirements into the National Building Code and National Energy Code for buildings and/or support municipal zoning regulations related to zero-emission vehicles.

Recommendation 194

Raise greater awareness of the needs for increased investment in charging infrastructure.

Recommendation 195

Provide additional investments for infrastructure that helps to fight climate change, including public transportation.

Recommendation 196

Help regional businesses move forward on issues of particular interest to them, such as with needs in sustainable mobility, public transit and transportation electrification, the implementation, sooner rather than later, of extremely growth-generating programs such as Via Rail's high-frequency train and the very pressing need for investments in a number of regional airports in Canada.

Recommendation 197

Maintain investments in infrastructure and remove barriers that exist between the different levels of government to ensure funding for infrastructure projects flows more smoothly and quickly.

Housing

On the subject of housing, the Committee heard proposals about measures to encourage the supply of housing, the National Housing Strategy, the Canada Housing Benefit and support for tenants and seniors in need of housing.

“The crux of the [housing] affordability issue is, of course, supply, and here, unfortunately the federal government is limited in the tools in its tool box. What it can do is focus on what prods it can use to encourage lower levels of government to improve their approval processes, their rules around density, and the way they charge development fees.”

[C.D. Howe Institute](#)

Recommendation 198

Encourage different levels of government to improve their approval processes, their housing density rules and the way they charge development fees.

Recommendation 199

Increase the supply of new homes for Canadians across the housing spectrum by adding housing clauses in Infrastructure Bilateral Agreements between Infrastructure Canada and provincial and territorial partners.

Recommendation 200

Establish a permanent National Housing Roundtable bringing together federal, provincial, and municipal authorities along with builders, real estate professionals and civil society organizations to help understand the scale of the housing supply challenge, document the multiple challenges to increasing supply and identify solutions to these obstacles.

Recommendation 201

Increase affordable housing providers' access to affordable land.

Recommendation 202

Scale up of the Rapid Housing Initiative and expand it to entry-level market-rate housing to address persistent housing supply and affordability challenges along the entire housing continuum.



“Affordable, adequate and a healthy home is critical to our dignity and well-being.”

[ACORN Canada](#)

Recommendation 203

Make new investments to create at least 500,000 quality, affordable homes over the next ten years.

Recommendation 204

Enhance commitments in the National Housing Strategy to end core housing need and homelessness.

Recommendation 205

Double the federal investment in the Canada housing benefit to \$8 billion.

Recommendation 206

Work with the industry to educate seniors and caregivers on their options and ensure a robust market for aging-in-place services, including reliable, trained, and transparent renovation experts.

Recommendation 207

Support workforce capacity building, critical to achieving Canada’s long-term climate targets in the building sector.

Recommendation 208

Support and incentivize the public and private sector to accelerate deep energy retrofits.

Recommendation 209

Enable an energy-efficient renovation wave, in partnership with the provinces, with annual investments of \$10 billion to \$15 billion per year for 10 years.

Recommendation 210

Incentivize and support Canadian manufacturers to produce building components required to construct and retrofit high-performance buildings.

“Canadians are shouldering the rising costs of climate change. Severe weather caused \$2.4 billion in insured losses in 2020 ... The ResiliGuide program will prepare Canadians for the future by increasing resilience to extreme weather while generating multiple co-benefits for the Canadian economy.”

[Insurance Bureau of Canada](#)

Recommendation 211

Invest \$2 million to introduce a parallel “ResiliGuide” home resilience rating system and certification that extends the existing EnerGuide label and scoring system and extends building retrofits programming to include resilience.

Recommendation 212

Work with municipalities to promote inclusivity and community well-being by addressing housing affordability, prioritizing access to digital infrastructure, and ensuring a rural lens on federal policies and programs.

Recommendation 213

Create a \$50 million fund to support victims of pyrrhotite, following the government’s recognition in Budget 2021 that an additional federal contribution might be needed.

Arts, Culture and Recreation

Witnesses brought several topics related to arts, culture and recreation to the Committee’s attention. These topics included proposed legislation to ensure Canadian news media receive revenues from digital platforms, the Canada Arts Presentation Fund and Building Communities through Arts and Heritage programs, the Mission Cultural Fund and the firearm buy-back program.



“In general, even without a pandemic, it has to be said, things are not getting any better. We have members who are now receiving less support than they did in 2018, and yet in 2019 the government reinvested 25% to 40% in the two programs that assist the festivals.”

[Festivals and Major Events Canada](#)

Recommendation 214

Implement permanent funding to support to festivals and events for a new cultural and economic resurgence by:

- **ensuring the ongoing nature of the investments made in 2019-2020 and 2020-2021 and extended by the Fall Economic Statement 2020 for 2021-2022, and by Budget 2021 for 2022-2023 and 2023-2024 (an increase of \$8 million/year to the Canada Arts Presentation Fund and \$7 million/year to the Building Communities through Arts and Heritage program);**
- **investing an additional \$30 million in these programs (\$15 million each) starting in 2022-2023;**
- **creating an indexing mechanism for the programs over the next five years that takes into account inflation and the growing number of festivals and events to be supported;**
- **creating a new complementary program with \$25 million in funding to support festivals and events that are catalysts for tourism and the economy, especially festivals and events that are not cultural by nature and receive no support from Canadian Heritage; and**
- **extending the duration of the Major Festivals and Events Support Initiative announced for 2021-2023 in the 2021 budget to March 31, 2024, earmarking an additional \$100 million for it and expanding access to festivals and events with annual revenues of more than \$5 million.**

Recommendation 215

Support the long-term capacity of the live music sector and implement a permanent \$50 million Canadian Live Music Support Fund.

Recommendation 216

Increase funding and support for Indigenous, Black, and artists of colour, to create, develop, present and enhance theatre, and begin to address historic imbalances and systemic inequities against these artists—inequities that have been exacerbated due to the pandemic realities and pressures on equity seeking organizations and cultural workers.

Recommendation 217

Increase funding for the Canada Cultural Spaces Fund to prioritize climate change and environmental protection in the performing arts, allowing theatres to adapt and find innovative and sustainable solutions to creation, production, presentation, and touring of live theatre across Canada.

Recommendation 218

Increase the Endowment Incentives component of the Canada Cultural Investment Fund by \$6.5 million annually, starting in 2022, for existing performing arts recipients.

Recommendation 219

Ensure that digital platforms generating revenue from publishing news share a portion of their revenue with media outlets, following the Australian model, which would level the playing field between global platforms and our media outlets.

Recommendation 220

Fund initiatives for digital transformation in museums.

“The Endowment Incentives component is one particularly important way to help Canada’s arts and culture sector to recover economically from COVID-19.”

[Recovering the arts economy by incentivizing donor engagement—Joint submission](#)



Recommendation 221

Expand the Endowment Incentives of the Canada Cultural Investment Fund to include museums and heritage organizations.

Recommendation 222

Provide an additional \$15 million in funding per year for the Public Lending Right program, bringing the program's budget to \$30 million annually.

CHAPTER 8: CONCLUSION

The Committee thanks each and every participant who took the time to submit a brief or provide testimony for consideration in this report. While Parliamentarians, committees, and governments must naturally prioritize certain initiatives over others to meet the demands of the day within the financial capacity of the federal government, the thoughtful input of all Canadians into these matters is sincerely valued and may inform future parliamentary action. The Committee's recommendations aim to support Canadians, communities and businesses during the pandemic and thereafter. The Committee trusts that the government will carefully consider these recommendations in view of the 2022 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 2021 or in support of their testimony in 2022.

AGRICULTURE

Witness Name	Witness Proposal	Date of Appearance
Équiterre	Provide direct assistance to farmers to help them accelerate the adoption of practices that promote soil health.	2/3/2022
Équiterre	Develop a Canada-wide soil health strategy.	2/3/2022
Équiterre	Develop a Canada-wide network to share information and resources related to soil health.	2/3/2022
Équiterre	Finance research into cost effectiveness to identify the economic benefits of best soil health practises on various production systems.	2/3/2022
Équiterre	Provide funding for training and hiring 1,000 additional advisory services officers.	2/3/2022

ARTS, CULTURE AND RECREATION

Witness Name	Witness Proposal	Date of Appearance
Canadian Taxpayers Federation	[Abolish] the Mission Cultural Fund.	2/3/2022
Canadian Taxpayers Federation	End the gun ban and buyback program.	2/3/2022

Witness Name	Witness Proposal	Date of Appearance
Festivals and Major Events Canada	[Make] the investments made in 2019-2020 and 2020-2021, [successively] extended [until] 2024 ... [permanent, namely] \$8 million [per] year for the Canada Arts Presentation Fund and ... \$7 million [per] year for the Building Communities through Arts and Heritage program.	2/7/2022
Festivals and Major Events Canada	[Allocate an additional] \$30 million to [the Canada Arts Presentation Fund and the Building Communities through Arts] (\$15 million each) starting in 2022-23.	2/7/2022
Festivals and Major Events Canada	[Provide] an indexation mechanism for the programs for the next five years that takes into account inflation and the growing number of festivals and events to be supported.	2/7/2022
News Media Canada	Pass ... legislation [that would, like the Australian approach, require digital platforms that generate revenues from the publication of news content to share a portion of their revenues with Canadian news outlets] by June 2022. ... Any legislation to implement the Australian approach in Canada [should] include an exemption from section 45 [of the <i>Competition Act</i> , which precludes collective bargaining], should apply to “qualified Canadian journalism organizations (QCJO)” designated by the [Canada Revenue Agency] under the <i>Income Tax Act</i> , [and where the appointment of is necessary] the Competition Bureau [would be] the appropriate body in Canada to develop a register of experienced arbitrators, and to appoint an arbitrator.	2/14/2022

CHILDREN, FAMILIES AND SOCIAL POLICY

Witness Name	Witness Proposal	Date of Appearance
Campaign 2000	Repeal the section of the <i>Income Tax Act</i> that ties eligibility to [the Canada child benefit (CCB) to] immigration status [and remove] barriers [preventing access to the CCB] for families with ... customary care, kinship and families caring for children outside of formal arrangements.	2/7/2022
Campaign 2000	Invest substantially in the base amount [to allow] the [CCB] [to continue] to reduce child poverty rates across the country.	2/7/2022
Campaign 2000	Create a system for income support eligibility determination and benefit distribution for marginalized people outside of the personal income tax system.	2/7/2022
Campaign 2000	Adopt more ambitious poverty reduction targets and invest ... with the goal of reducing overall poverty and poverty in marginalized communities by 50% between 2015-2025 based on the [after-tax low income status of census families based on Census Family Low Income Measure] using annual T1 Family File data.	2/7/2022
Campaign 2000	Implement the new suite of income supports as outlined in the [Alternative Federal Budget 2022] (... from Canadian Centre for Policy Alternatives), including the Canadian Livable Income for working age individuals who are not parents.	2/7/2022
Campaign 2000	Renew total spending allocations to build [and fund] a universal, accessible and affordable child care system [based on] a sliding scale, zero to ten dollar a day model, that reduces fees through funding of operational costs ... [which] must also factor in decent wages for staff [and provincial] and territorial wage spreads.	2/7/2022
Campaign 2000	Speed up the design and implementation of the new federal disability benefit.	2/7/2022
Campaign 2000	[Create] a federal disability benefit for children.	2/7/2022

Witness Name	Witness Proposal	Date of Appearance
Canadian Centre for Policy Alternatives	[Create] a Canada Livable Income Program that will provide [...] a minimum of \$5,000 per person or \$7,000 a couple per year and the Canada disability benefit [initially proposed in the 2020 Speech from the Throne] as outlined in the Alternative Federal Budget 2022.	2/3/2022
Canadian Taxpayers Federation	End the government's national daycare program introduced in Budget 2021.	2/3/2022

CORPORATE TAXATION

Witness Name	Witness Proposal	Date of Appearance
Canadians for Tax Fairness	Consider ways that the federal government could help reverse the race to the bottom on corporate taxes and make recommendations to ensure that corporations, and especially larger corporations, pay their fair share of taxes, as US President Joe Biden is doing.	2/10/2022
Canadians for Tax Fairness	Implement a general 20% corporate tax increase.	2/10/2022
Canadians for Tax Fairness	Eliminate the preferential tax treatment for real estate investment trusts.	2/10/2022
Council of Canadian Innovators	Modernize the Accelerated Investment Incentive to include advanced technology asset classes such as software, machine learning and artificial intelligence.	2/3/2022
Moodys Private Client LLP	Repeal the [tax measures to support Canadian] journalism.	2/14/2022

EMPLOYMENT AND LABOUR

Witness Name	Witness Proposal	Date of Appearance
Campaign 2000	Implement a [Canada Emergency Response Benefit] repayment amnesty for everyone living below or near the low-income measure.	2/7/2022
Campaign 2000	[Return] ... benefits [that were clawed back from recipients and stop pursuing] low and moderate income individuals for repayments of pandemic benefits.	2/7/2022
Campaign 2000	Immediately cease treating [Canada Emergency Response Benefit] and recovery benefits as taxable income for individuals with incomes below the low-income measure.	2/7/2022
Campaign 2000	Ensure all who are unemployed or underemployed have access to income security measures within a revamped Employment Insurance (EI) program that increases access, amount and duration of benefits.	2/7/2022
Campaign 2000	Immediately increase the current [Canada Worker] Lockdown Benefit to \$500 a week and maintain that amount until [Employment Insurance] is reformed.	2/7/2022
Canada's Building Trades Unions	[Create] a skilled trades workforce mobility tax deduction to allow skilled trades workers to deduct work-related travel costs when these costs are not covered by their employer.	2/7/2022
Canada's Building Trades Unions	Support energy workers impacted by the transition to a green economy – particularly workers in [the] oil and gas [sector] – [by ensuring that] ... re-training [opportunities] or relocation supports [are available] ... [and by] introducing a sector-specific task force that includes labour, industry stakeholders and government representatives to assess the industry's needs during this pivotal transition period.	2/7/2022

Witness Name	Witness Proposal	Date of Appearance
Canada's Building Trades Unions	Continue to invest in people through ... apprenticeship loans and grants, and ... make improvements to the Union Training and Innovation Program (UTIP) to better equip training centres to meet new challenges and demands in the labour market.	2/7/2022
Canada's Building Trades Unions	Make improvements to the Employment Insurance (EI) program by increasing flexibility in the program and recognizing the uniqueness of the construction labour force.	2/7/2022
Canadian Centre for Policy Alternatives	[Develop] a comprehensive plan on how to better integrate the self-employed into the [Employment Insurance] system.	2/3/2022
Canadian Centre for Policy Alternatives	Contribute on an ongoing basis to the Employment Insurance program [...] and make improvements such as a higher replacement rate or a [minimum amount] on what the unemployed receive such as the \$500 per week provided under the [Canada Emergency Response Benefit] and [Canadian Recovery Benefit] and a lower threshold for hours of entry into the system.	2/3/2022
Council of Canadian Innovators	Ensure Canada remains competitive in its ability to recruit, retain, and reward workers in a new post-pandemic economy that is increasingly distributed, global, and digitally dependent by establishing reliable pathways to permanent residency for high-growth company recruitment, accelerating support for upskilling and re-skilling programs in Canada and establishing a fund to support micro-credentials.	2/3/2022
Équiterre	Adopt robust legislation and a fair transition plan that supports workers and communities that depend on fossil fuel development.	2/3/2022
Fédération des chambres de commerce du Québec	Modernize the Employment Insurance program to refocus it on its primary mission, to be insurance providing income support that encourages claimants to seek new employment and thereby enhance their skills.	1/31/2022

Witness Name	Witness Proposal	Date of Appearance
Fédération des chambres de commerce du Québec	[Adopt] measures, including tax measures, that would foster the retention of experienced workers who want to remain employed.	<u>1/31/2022</u>
Fédération des chambres de commerce du Québec	The sustainability of the agreement between Ottawa and Quebec on the relief measures for the Temporary Foreign Worker Program ... should remain in place for a long time.	<u>1/31/2022</u>
Ian Lee (as an Individual)	[Review all social policies across the government, with the objective of identifying [and addressing] policies that incentivize people [to] remain outside the workforce or retire from the workforce before the age of 67 as recommended by the OECD.	<u>2/7/2022</u>
Réseau FADOQ	Increase the maximum weekly earnings threshold for caregiving benefits.	<u>2/14/2022</u>
Réseau FADOQ	Extend the Employment Insurance benefit period to a maximum of 52 weeks for caregivers who must leave work temporarily to care for a family member.	<u>2/14/2022</u>

ENVIRONMENT AND CLIMATE CHANGE

Witness Name	Witness Proposal	Date of Appearance
Canada's Building Trades Unions	Invest in green energy technologies such as small modular reactors, carbon capture and green infrastructure investments such as industrial and commercial retrofitting.	2/7/2022
Canadians for Tax Fairness	Review [how to] improve and strengthen its carbon tax framework, ensuring that large emitters pay an appropriately higher share while maintaining international competitiveness with border carbon adjustments, and finally eliminating fossil fuel subsidies.	2/10/2022
Electric Mobility Canada	Develop a Canadian electric mobility strategy to achieve Canada's climate and electrification targets	2/10/2022
Electric Mobility Canada	Support the development of a Canadian Zero-Emission Vehicle (ZEV) supply chain industry	2/10/2022
Electric Mobility Canada	Renew and expand passenger ZEV purchase incentive program eligibility for individual consumers, businesses and fleets, by re-funding the Incentives for Zero-Emission Vehicles (iZEV) program and expanding eligibility to address high-polluting vehicles like pickup trucks and SUVs by increasing the base MSRP cut-off for the iZEV program for eligible light-duty vehicles from the current \$45,000 threshold with a \$54,999 ceiling to a new \$60,000 threshold with a \$69,999 ceiling.	2/10/2022
Electric Mobility Canada	Remove the federal rebate for plug-in hybrid electric vehicles (PHEVs) with less than 50 km of electric range or make the rebates proportional to their official range: \$2,000 from 40 to 59 km, \$3,000 from 60 to 79 km, and \$4,000 from 80 km or more.	2/10/2022

Witness Name	Witness Proposal	Date of Appearance
Electric Mobility Canada	Offer an incentive of up to \$2,000 for low speed, off-road and micro-ZEVs (e.g., snowmobiles, ice cleaner, personal watercraft, rider mowers, micro cars, micro trucks, small tractors, e-bikes, e-scooters, etc.) to support better rural and urban air and water quality while supporting Canada's emerging manufacturers.	2/10/2022
Electric Mobility Canada	Incentivize lower- and modest-income Canadians to transition to ZEVs by offering a dedicated rebate for a new or used ZEV via a program like the California Income Eligibility program.	2/10/2022
Electric Mobility Canada	Offer a "Green cash for clunkers" / "Green SCRAP-IT" style incentive... focused on Canada's long-term climate objectives, meaning funds should be only available for the purchase of new or used ZEVs, transit passes or active transportation tools (e.g., bikes or e-bikes). This program should be stackable with other incentive programs.	2/10/2022
Electric Mobility Canada	Implement a GST/HST exemption for both new and used light-duty ZEVs to support equitable access to the benefits of driving electric.	2/10/2022
Electric Mobility Canada	Provide a four-year federal guarantee on ZEV financing contracts for ZEV loans via the Canada Infrastructure Bank to ensure that all Canadians have access to ZEV financing since their initial purchase price is higher than that of comparable gas vehicles.	2/10/2022
Electric Mobility Canada	Increase economies of scale in the ZEV supply chain to accelerate the reduction in battery prices and ZEV technologies by leveraging R&D, Strategic Innovation Fund, resource exploration and other economic development funding.	2/10/2022
Electric Mobility Canada	Expand funding for ZEV education targeted at Canadian citizens, businesses, fleet owners, dealers, elected officials and governments to increase awareness of the reality and advantages of ZEVs and ZEV infrastructure.	2/10/2022

Witness Name	Witness Proposal	Date of Appearance
Electric Mobility Canada	Fund ZEV education, training and retraining programs to help current and future electric mobility sector workers and companies make the transition as efficiently and seamlessly as possible.	2/10/2022
Electric Mobility Canada	Significantly increase electrification of government and Crown corporation fleets with clear binding targets, education and training and adequate financial support vehicle for purchases and the associated charging infrastructure. We encourage the federal government, its agencies and other levels of government to update their whole-of-government procurement approach to focus on purchasing near-zero and zero-emission public vehicles and associated infrastructure and services.	2/10/2022
Electric Mobility Canada	Support the electrified transportation sector by investing in Electric Mobility Canada's mission to develop an innovative Canadian electric mobility strategy and help develop a vibrant ZEV supply chain industry, from mining to mobility and from British Columbia to the Maritimes and the Canadian North.	2/10/2022
Équiterre	[Develop] a national circular economy strategy by working with the provinces, territories and municipalities.	2/3/2022
Équiterre	[Develop an] action plan to achieve its 100% Zero Emission Vehicles (ZEV) sales target by 2035.	2/3/2022
Équiterre	Publish a roadmap for eliminating [...] fossil fuel subsidies by 2025 to meet Canada's G20 and G7 commitments.	2/3/2022

Witness Name	Witness Proposal	Date of Appearance
Great Lakes Fishery Commission	Comply with our bi-lateral treaties with the United States regarding the Great Lakes and honour these commitments by funding the Great Lakes Fishery Commission, through Global Affairs Canada, at a rate of \$19.44 million in fiscal year 2022-2023 and every year thereafter.	2/10/2022
Green Budget Coalition	[Enable] an energy-efficient renovation wave, in partnership with the provinces, with annual investments of \$10 billion to \$15 billion per year for 10 years.	1/31/2022
Green Budget Coalition	Permanent funding is required to reach Canada's protected areas targets, [to] effectively manage terrestrial and marine protected areas, and [to] support Indigenous-led conservation and stewardship, as well as [to support] local conservation-focused economies. This would include support for protected areas established and/or managed by the federal government as well as by Indigenous, provincial, territorial, and municipal governments, and other partners.	1/31/2022
Green Budget Coalition	[Invest] in a Pan-Canadian Approach to Fresh Water with shared responsibility between federal departments and other levels of government.	1/31/2022
Green Budget Coalition	[Establish] a new high-level office of environmental justice, learning from a model already in place in the United States since the early 1990s.	1/31/2022
Green Budget Coalition	[Act promptly] to phase out fossil fuel subsidies, with a robust definition, and to reorient public finance in line with Canada's climate change commitments.	1/31/2022
Macdonald-Laurier Institute	Include Indigenous peoples in climate initiatives, such as working towards net zero, carbon capture in the agriculture sector, and liquified natural gas projects.	2/10/2022

FEDERAL FINANCES

Witness Name	Witness Proposal	Date of Appearance
Campaign 2000	Invest \$3.5 billion in annual federal transfers to provinces and territories as part of the federal COVID-19 recovery plan and as a first step to full implementation of a universal medicare system.	2/7/2022
Campaign 2000	[Use] the Canada Social Transfer to ensure the adequacy of income programs by increasing investment by \$4 billion and tying funds to adequacy standards [to ensure] that provincial and territorial programs are meeting human rights obligations.	2/7/2022
Canadian Centre for Policy Alternatives	Increase health transfers [to] 35% of total provincial health care costs.	2/3/2022
Canadian Taxpayers Federation	Balance the budget in 2023-24 by reducing program spending to match levels of 2018–2019 [fiscal year], adjusted upward for inflation and population growth.	2/3/2022
Canadian Taxpayers Federation	[Cancel] all pandemic tax hikes, including alcohol taxes, payroll taxes, and scrap the carbon tax and second carbon tax.	2/3/2022
Canadian Taxpayers Federation	Reject future tax hikes, such as (but not limited to) a home equity tax, annual surtax on homes, wealth tax, excess profits tax, luxury taxes, fat, sugar and meat taxes and taxes on the unvaccinated.	2/3/2022
Canadian Taxpayers Federation	[Remove] all corporate welfare, including direct cash subsidies, niche tax credits, loans and loan guarantees.	2/3/2022
Canadian Taxpayers Federation	End the federal subsidies to businesses through Crown Corporations and regional development agencies and return any remaining federal funds within those corporations to taxpayers.	2/3/2022

Witness Name	Witness Proposal	Date of Appearance
Canadian Taxpayers Federation	[Establish] minimum transparency requirements for business grants, such as the amounts disbursed or guaranteed, repayment schedule, amounts paid back, interest rates on loans, and frequent reporting on repayment.	<u>2/3/2022</u>
Canadian Taxpayers Federation	[Obtain parliamentary approval before granting subsidies to businesses].	<u>2/3/2022</u>
Canadian Taxpayers Federation	Reduce immediately the aggregate government funding to federal Crown Corporations by 25 per cent.	<u>2/3/2022</u>
Canadian Taxpayers Federation	[Establish] a plan to remove all government funding to CBC, Via Rail, Marine Atlantic, the National Capital Commission and Telefilm Canada.	<u>2/3/2022</u>
Canadian Taxpayers Federation	End the media subsidies announced in Budget 2019.	<u>2/3/2022</u>
Canadian Taxpayers Federation	[Reduce the burden of Equalization with the goal of ending the program by implementing the Canadian Taxpayers Federation's proposed 20-year Equalization phase-out plan.]	<u>2/3/2022</u>
Canadian Taxpayers Federation	Consult with the provinces on equalization. In addition, the federal government should pass a bill that requires the federal government to publish all documents from provincial negotiations on the Department of Finance's website.	<u>2/3/2022</u>
Canadian Taxpayers Federation	Freeze the Canada Health Transfer and the Canada Social Transfer [at their current levels] and set a maximum transfer cap to the annual rate of inflation for future years.	<u>2/3/2022</u>
Canadian Taxpayers Federation	End the campaign reimbursements for political parties and candidates, which includes not reimbursing campaigns for the 2021 election.	<u>2/3/2022</u>

Witness Name	Witness Proposal	Date of Appearance
Canadian Taxpayers Federation	Implement a rule where any increase in pandemic federal government spending must be [matched] with proportional savings [...] in the budget so the overall level of federal spending remains unchanged.	2/3/2022
Canadian Taxpayers Federation	Set a concrete date for the end of all COVID-19 [pandemic] expenditures.	2/3/2022
Canadian Taxpayers Federation	Introduce a comprehensive expenditure review similar to that [of] the 1990s.	2/3/2022
Fédération des chambres de commerce du Québec	Continue [focusing on] the gross debt-to-[gross domestic product] ratio to ensure the long-term sustainability of public finances and of the Canadian business environment.	1/31/2022
Moodys Private Client LLP	Rein in spending and tighten up ... monetary policies for the benefit of all Canadians.	2/14/2022
Office of the Parliamentary Budget Officer	Amend the legislation to change the release date of the public accounts.	1/31/2022
Réseau FADOQ	Index the Canada Health Transfer by 6% annually.	2/14/2022
Réseau FADOQ	In the formula for calculating the Canada Health Transfer, factor in population aging in the provinces and territories.	2/14/2022

FEDERAL GOVERNMENT

Witness Name	Witness Proposal	Date of Appearance
Canada's Building Trades Unions	Implement Community Benefits Agreements (CBAs) or Workforce Development Agreements (WDAs) on federally procured infrastructure projects.	2/7/2022
Canada's Building Trades Unions	[Include] Community Benefits Agreements ... in all federally procured construction contracts.	2/7/2022
Canadian Taxpayers Federation	[Cancel] the salary increases given to the Governor General and [parliamentarians] due to Covid-19 pandemic and reduce the size of the [Ministry to its 2015 level].	2/3/2022
Canadian Taxpayers Federation	[Replace] the annual lifetime pension for governors general with [a defined contribution pension plan] based on years of service and eliminate the expense account when a governor general retires.	2/3/2022
Canadian Taxpayers Federation	[Renounce] the proposed increase in the Senate's budget and return spending to the inflation-adjusted spending levels of 2015-16.	2/3/2022
Canadian Taxpayers Federation	Cancel all salary increases given [to federal employees] since the beginning of the [COVID-19] pandemic.	2/3/2022
Canadian Taxpayers Federation	Implement a sunshine list to disclose the salary of all federal employees who receive an annual salary that's more than \$100,000.	2/3/2022
Canadian Taxpayers Federation	[Reduce] government labour costs through a combination of attrition, job cuts and wage reductions.	2/3/2022

FINANCIAL AND PAYMENT SYSTEMS

Witness Name	Witness Proposal	Date of Appearance
C.D. Howe Institute	Move forward with open banking and implement the recommendations that came out of the Advisory Committee on Open Banking.	2/3/2022
Council of Canadian Innovators	Action the results of Finance Canada's 2020 consultations on Consumer-Directed Finance and set a clear timeline towards legislation implementation accompanied by the designation of a government lead to shepherd the [project].	2/3/2022
Tahinis Restaurants	Offer financial incentives to energy producers to mine Bitcoin with ... excess energy.	1/31/2022
Tahinis Restaurants	Integrate all of our banks, fintech companies, insurance companies and tech companies into [Bitcoin].	1/31/2022
Tahinis Restaurants	[Provide] clear regulations to the Bitcoin industry and better accounting rules that would help nourish innovation, not stifle it.	1/31/2022
Tahinis Restaurants	Make Bitcoin legal tender here in Canada alongside our proud Canadian dollar.	1/31/2022
Tahinis Restaurants	Borrow \$10 billion from the Bank of Canada and buy Bitcoin with it.	1/31/2022

HEALTH

Witness Name	Witness Proposal	Date of Appearance
Canadian Centre for Policy Alternatives	[Establish] a federal workplace strategy for health care workers.	2/3/2022

Witness Name	Witness Proposal	Date of Appearance
Canadian Centre for Policy Alternatives	Establish new national standards to ensure that seniors receive universal, public, comprehensive and portable health care, and ensure that new federal funding to provinces is subject to these conditions.	2/3/2022
Canadian Mental Health Association	Invest \$57 million in core community mental health services and programs.	1/31/2022
Canadian Mental Health Association	Invest in 50,000 supportive housing units and 300,000 deeply affordable non-market, co-op and non-profit housing to make sure people with mental illness and substance use problems have safe places to live as they recover.	1/31/2022
Canadian Mental Health Association	[Increase] funding for Indigenous-led mental health initiatives, including doubling the budget of the Aboriginal Health Human Resources Initiative.	1/31/2022
Fédération des chambres de commerce du Québec	[Review] the changes proposed to the Patented Medicine Prices Review Board ... with industry partners.	1/31/2022

HOUSING

Witness Name	Witness Proposal	Date of Appearance
C.D. Howe Institute	[Encourage different levels of government to improve their approval processes, their housing density rules and the way they charge development fees.]	2/3/2022
Campaign 2000	Enhance commitments in the National Housing Strategy (NHS) to end core housing need and homelessness.	2/7/2022

Witness Name	Witness Proposal	Date of Appearance
Campaign 2000	Double the federal investment in the Canada housing benefit to \$8 billion.	2/7/2022
Campaign 2000	Implement a Tenant Support Benefit for low-income renters who have accrued arrears during the pandemic.	2/7/2022
Campaign 2000	Create a new, \$100 million housing fund to help keep all [seniors] victim [of clawed back benefits] housed.	2/7/2022

INDIGENOUS PEOPLES

Witness Name	Witness Proposal	Date of Appearance
Campaign 2000	Allocate funding toward immediate compliance with the Canadian Human Rights Tribunal (CHRT) ruling to a) provide equitable funding for child welfare services on reserve and b) ensure the full application of Jordan's Principle and the Spirit Bear Plan.	2/7/2022
Campaign 2000	Fund full implementation of both the 94 Calls to Action from the Truth and Reconciliation Commission and the 231 Calls to Justice from the National Inquiry into Missing and Murdered Indigenous Women and Girls.	2/7/2022
Campaign 2000	Commit to a fourth urban and rural Indigenous housing strategy.	2/7/2022
Carol Anne Hilton (as an individual)	Look at [the 12] levers of Indigenous economic design and invest into those structures, moving outside of the emphasis particularly on programs and services.	2/14/2022

Witness Name	Witness Proposal	Date of Appearance
Carol Anne Hilton (as an individual)	Look at investing into structures, investing into systems, tools, and convening economic space particularly for Indigenous leadership.	2/14/2022
First Nations Tax Commission	Amend the <i>First Nations Fiscal Management Act</i> [FMA] to create a First Nations Infrastructure Institute (FNII) this year.	2/10/2022
First Nations Tax Commission	Amend the FMA to enhance the mandates of the FMA institutions created by that act, support the publication of more FMA statistical information, and provide statutory funding for these institutions.	2/10/2022
First Nations Tax Commission	Support the inclusion of the sales tax on fuel, alcohol, cannabis and tobacco ... as a new fiscal power under the FMA.	2/10/2022
First Nations Tax Commission	Utilize the enhanced FMA framework with the inclusion of FNII to support the monetization of major capital transfers and an improved risk management framework to lower insurance premiums for interested Indigenous nations.	2/10/2022
First Nations Tax Commission	Support amendments [to the FMA] that will increase [First Nations'] access to capital, improve our implementation of First Nation jurisdictions and expand our capacity and resources to implement innovations - putting decision-making power into our own hands.	2/10/2022
First Nations Tax Commission	Continue to support the evolution of a revenue-based federal-provincial fiscal relationship by expanding the First Nations fiscal powers within the FMA for First Nations goods and services sales tax; and other cannabis, tobacco, fuel and alcohol taxes.	2/10/2022
First Nations Tax Commission	Support the development of an Indigenous land title and registry system framework for additions to reserve as advanced by the First Nations Lands Management Board.	2/10/2022

Witness Name	Witness Proposal	Date of Appearance
Macdonald-Laurier Institute	Reduce poverty in Indigenous communities by investing in those communities in a manner that allows them to direct how those funds are used.	2/10/2022

INFRASTRUCTURE

Witness Name	Witness Proposal	Date of Appearance
Canada's Building Trades Unions	Maintain investments in infrastructure ... and [remove barriers that exist between the different levels of government] to [ensure funding] for infrastructure projects flows more smoothly and quickly.	2/7/2022
Electric Mobility Canada	Establish a greater focus on charging infrastructure investment needs by: <ul style="list-style-type: none"> a. Setting and funding higher one and five-year targets for EV charging station deployment sufficient to meet Canada's ZEVS sales targets. b. Setting a goal to make 1-million existing apartment and condominium/strata parking stalls EV-ready by 2030 and establishing new funding programs to achieve this goal. c. Focusing dedicated charging investments on cities' downtown areas where millions of Canadians cannot charge their ZEVs at home, as well as rural, remote and Northern communities where charging deployment may be less developed. d. Focusing on highway side charging investments to close the gaps in Canada's charging infrastructure along long distance travel corridors, and on increasing density of charging in high-travel areas where charging demand is growing fastest. 	2/10/2022
Electric Mobility Canada	Incorporate EV-ready requirements into the Model National Building Code and Energy Code for Buildings and/or support EV ready municipal zoning bylaws.	2/10/2022

Witness Name	Witness Proposal	Date of Appearance
Electric Mobility Canada	Put underutilized government lands to work by facilitating multi-service provider “charging hubs,” particularly in high density and high-cost real estate markets.	2/10/2022
Electric Mobility Canada	Accelerate timelines for Measurement Canada to enable energy-based billing for charging services.	2/10/2022
Electric Mobility Canada	Include EV charger installation or EV-readiness as part of energy efficiency programs to help Canadians who live in older houses retrofit to the electric infrastructure requirements for EV charging.	2/10/2022
Fédération des chambres de commerce du Québec	Help regional businesses move forward on issues of particular interest to them, [such as with] needs in sustainable mobility, public transit and transportation electrification, the implementation, sooner rather than later, of extremely growth-generating programs such as Via Rail's high-frequency train ..., and the very pressing need for investments in a number of regional airports in Canada.	1/31/2022

INDUSTRY AND INNOVATION

Witness Name	Witness Proposal	Date of Appearance
Council of Canadian Innovators	Bolster intellectual property generation in Canada by allowing IP-related costs to be recognized as eligible Scientific Research and Experimental Development (SR&ED) expenses [for income tax purposes].	2/3/2022

Witness Name	Witness Proposal	Date of Appearance
Council of Canadian Innovators	Maximize the benefits of COVID related research and development and address leakage of publicly funded intellectual property by expanding Canada's Intellectual Property Strategy.	2/3/2022
Council of Canadian Innovators	Improve Canada's cyber readiness and digital resiliency by ensuring that high-growth cyber security-related companies in Canada receive appropriate talent, capital, procurement, export, and research and development incentives.	2/3/2022
Council of Canadian Innovators	Reform the Workforce, Research and Development, and Cybersecurity Export [Advancement] Working Groups convened between 2017 and 2019.	2/3/2022
Council of Canadian Innovators	Ensure Canada has a competitive personal and corporate tax regime that encourages high-growth domestic innovators to stay and build businesses in Canada	2/3/2022
Electric Mobility Canada	Champion Canada's mining advantage by supporting electrification at mining locations across the country and promoting sustainable mining development and operations, particularly in connection with those metals and minerals necessary for the ZEV supply chain in Canada and in other jurisdictions.	2/10/2022
Société d'aide au développement des collectivités et Centre d'aide aux entreprises	[Promote] the proactivity nature of the communities and [use] the instincts developed during the [COVID-19] pandemic. For example, promote short consumption cycles, [local purchasing] and ensure that entrepreneurs can develop other types of practices and clientele, while developing other daily practices.	2/3/2022

Witness Name	Witness Proposal	Date of Appearance
Société d'aide au développement des collectivités et Centre d'aide aux entreprises	Consider some decentralization [through the Department of Finance] in terms of interventions so that the agencies and organizations represented by [la Société d'aide au développement des collectivités et Centre d'aide aux entreprises] could play a more significant and obvious role in our communities.	2/3/2022

PERSONAL AND CONSUMPTION TAXATION

Witness Name	Witness Proposal	Date of Appearance
Canadian Taxpayers Federation	[End] the political contribution tax credit.	2/3/2022
Canadians for Affordable Energy	Provide [an energy] rebate for Canadians ... in the form of a GST rebate or other means.	2/7/2022
Canadians for Affordable Energy	Consider ... a moratorium on any future taxes on energy [including electricity, natural gas, propane, diesel, and gasoline] ... [as well as] a moratorium ... on [the increase in] carbon taxes.	2/7/2022
MNP LLP	The ability to divide a family business amongst siblings granted in [Bill C-208] is necessary and ... should be maintained.	2/14/2022
MNP LLP	Intergenerational transfers [should] be broadened to include, for example, the sale of businesses between siblings. In addition, the capital gain treatment on the sale of shares should be maintained where the lifetime capital gains exemption is not available.	2/14/2022

Witness Name	Witness Proposal	Date of Appearance
Moodys Private Client LLP	The introduction of [an anti-flipping housing tax] will result in no meaningful reduction of [principal residence exemption] claims, and it should be abandoned.	2/14/2022
Moodys Private Client LLP	Do not increase personal tax rates.	2/14/2022
Moodys Private Client LLP	Do not increase the capital gains inclusion rate.	2/14/2022
Moodys Private Client LLP	Amend the [tax on split income] regime.	2/14/2022
Moodys Private Client LLP	Release the amendments to Bill C-208.	2/14/2022
Moodys Private Client LLP	Abandon the ... [proposed] luxury tax on automobiles, airplanes and boats.	2/14/2022
Réseau FADOQ	Make the caregiver tax credit refundable.	2/14/2022
Réseau FADOQ	Introduce a tax credit for experienced workers.	2/14/2022

RETIREMENT INCOME AND SENIORS

Witness Name	Witness Proposal	Date of Appearance
Campaign 2000	Reverse [Guaranteed Income Supplement] reductions for low-income seniors as a result of receiving [Canada Emergency Recovery Benefit].	2/7/2022

Witness Name	Witness Proposal	Date of Appearance
Campaign 2000	[Release the funds] that have been earmarked in the [Economic and Fiscal Update 2021] to repay seniors who lost [the Guaranteed Income Supplement].	2/7/2022
Campaign 2000	[Immediately] pay an emergency \$2,500 to ... seniors [who lost the GIS]	2/7/2022
Etobicoke Services for Seniors	Support a public education campaign to raise the awareness of all Canadians about the home and community care sector, specifically what [the community care agencies] do ... why [they] do it [and how to access them].	2/7/2022
Réseau FADOQ	Increase the Guaranteed Income Supplement by at least \$50 per month for all seniors.	2/14/2022
Réseau FADOQ	Increase Old Age Security benefits by 10% for all seniors eligible for the program.	2/14/2022
Réseau FADOQ	Extend the Old Age Security benefits of deceased individuals by three months for the surviving spouse.	2/14/2022
Réseau FADOQ	Revise the Old Age Security indexing method to account for wage growth in Canada.	2/14/2022
Réseau FADOQ	Set up a pension fund insurance plan for federally regulated retirement plans.	2/14/2022

TEMPORARY SUPPORT FOR ORGANIZATIONS

Witness Name	Witness Proposal	Date of Appearance
Canadian Taxpayers Federation	Require all political parties to pay back the federal wage subsidy.	2/3/2022
Fédération des chambres de commerce du Québec	Implement the conditions needed for a robust economic recovery of businesses by avoiding any tax increases in the coming years and by continuing to financially support businesses in sectors that are still struggling to recover.	1/31/2022
Festivals and Major Events Canada	[Defer] the end of the [Major Festivals and Events Support Initiative] ... from March 31, 2023, to March 31, 2024.	2/7/2022
Festivals and Major Events Canada	[Extend] all programs, including the Reopening Fund for Heritage Organizations and the Recovery Fund for Arts, Culture, Heritage and Sport Sectors at Canadian Heritage, the Major Festivals and Events Support Initiative, and measures included in <i>An Act to provide further support in response to COVID-19</i> until the restrictions of COVID-19 can be safely lifted], with pro-rated envelopes and adjustments ... [and] add \$100 million ... while expanding the program to smaller events.	2/7/2022
Tourism Industry Association of Canada	Provide qualified and limited financial support to tourism and events businesses with revenue losses greater than 40% from September 2021 to May 2022.	2/10/2022
Tourism Industry Association of Canada	Maintain the Tourism and Hospitality Recovery Program (THRP) rates at their current levels and extend the program until September of 2022, as well as decrease the THRP's current month revenue loss requirements from 40% to 25%.	2/10/2022

Witness Name	Witness Proposal	Date of Appearance
Tourism Industry Association of Canada	Modify the [Tourism and Hospitality Recovery Program] to allow all reasonable businesses to access the program.	2/10/2022

TAX REFORM AND COMPLIANCE

Witness Name	Witness Proposal	Date of Appearance
Brian J. Arnold (as an individual)	Cancel the [General Anti-Avoidance Rule] consultation and simply move to amend the [General Anti-Avoidance Rule] to make it more effective.	2/14/2022
Brian J. Arnold (as an individual)	If the Department of Finance insists on going ahead with its [General Anti-Avoidance Rule] consultation, then I would suggest ... that it do so immediately.	2/14/2022
Campaign 2000	Address growing income inequality and generate revenue for poverty reduction programming by eliminating tax loopholes, closing tax havens, taxing extreme wealth, and implementing excess profit tax focused on corporate pandemic windfalls.	2/7/2022
Canadian Taxpayers Federation	Remove the requirement to report the sale of your home with the Canada Revenue Agency.	2/3/2022
Canadians for Tax Fairness	Undertake a public review to identify federal tax expenditures, loopholes and other tax avoidance mechanisms that particularly benefit high incomes, wealthy individuals and large corporations and make recommendations to eliminate or restrict these.	2/10/2022
Canadians for Tax Fairness	Examine additional ways for the federal government to reduce wealth and income inequality through the tax system, while generating additional revenues to pay for improved public services.	2/10/2022

Witness Name	Witness Proposal	Date of Appearance
Canadians for Tax Fairness	Consider how federal and provincial governments could, in a post-pandemic world, more effectively deliver the many benefits that are delivered through the Canada Revenue Agency's tax and benefit system infrastructure, including with the introduction of free automatic tax filing.	2/10/2022
Canadians for Tax Fairness	Undertake a broad review of how the federal government could significantly increase the amount, detail, quality and timeliness of information publicly available on the financial conditions of individuals, corporations and trusts, including ownership, assets, income and taxes paid.	2/10/2022
Canadians for Tax Fairness	Continue to improve corporate transparency. ...[A] public beneficial ownership registry is an important step. The next step is to publicly disclose country by country financial reporting for the largest transnational corporations.	2/10/2022

TOURISM

Witness Name	Witness Proposal	Date of Appearance
Festivals and Major Events Canada	[Create] a new "complementary" program within Economic Development (and the agencies) that will support festivals and events by virtue of their contribution to tourism and the economy, particularly [those] that are not "cultural" and are not supported by Canadian Heritage, and allocating \$25 million per year to this program.	2/7/2022
Tourism Industry Association of Canada	In consultation with Tourism HR Canada, conduct a comprehensive review of all current Immigration, Refugees and Citizenship Canada (IRCC) programs to identify opportunities and align policies that will work for tourism, and to create a dedicated immigration pathway for the sector.	2/10/2022

Witness Name	Witness Proposal	Date of Appearance
Tourism Industry Association of Canada	Provide a tax incentive to Canadians for the 2022/2023 tax year to travel locally or within Canada, invest in reinstating consumer confidence.	2/10/2022
Tourism Industry Association of Canada	Provide a clear timeline for removing travel restrictions, including removing all testing and isolation requirements and blanket travel advisories.	2/10/2022
Tourism Industry Association of Canada	Ensure the [Canada Border Services Agency] has enough resources to effectively accommodate the COVID requirements of travellers crossing the Alaska-Yukon border.	2/10/2022
Tourism Industry Association of Canada	[Ensure] travellers have access to the Internet in remote locations so the requirement ArriveCAN app can be accessed, such as the Skagway-Fraser border.	2/10/2022
Tourism Industry Association of Canada	Rebuild consumer confidence and brand Canada as a premier travel destination by increasing efforts to market and promote Canada's exceptional offerings to the world. This includes investments to create new initiatives that support the building of destination infrastructure and the development of new products.	2/10/2022
Tourism Industry Association of Canada	Develop a comprehensive pan-Canadian tourism workforce strategy that complements new investments in marketing and other recovery efforts.	2/10/2022

APPENDIX B: BRIEFS SUBMITTED ONLINE FOR THE PRE-BUDGET CONSULTATIONS IN ADVANCE OF THE 2022 BUDGET

The following is an alphabetical list of organizations and individuals who submitted a brief for the pre-budget consultations in advance of the 2022 budget. To access these documents, please consult the Committee's [webpage for this study](#).

AGRICULTURE, FOOD AND FISHERIES

Canadian Cattlemen's Association
Canadian Federation of Agriculture
Canadian Gas Association
Canadian Hatching Egg Producers
Canadian Horticultural Council
Canadian Produce Marketing Association
Chicken Farmers of Canada
Cider Canada
Convenience Industry Council of Canada
CropLife Canada
Dairy Farmers of Canada
Dairy Processors Association of Canada
Deans Council—Agriculture, Food and Veterinary Medicine
Egg Farmers of Canada
Elevate Policy
Équiterre
Food and Beverage Canada
Great Lakes Fishery Commission
Mars Canada
National Cattle Feeders' Association
Protein Industries Canada

Sollio Cooperative Group
Union des producteurs agricoles
Wild Salmon Forever
Wine Growers Canada

ARTS, CULTURE AND LANGUAGE

Assemblée de la francophonie de l'Ontario
Canadian Crafts Federation
Canadian Federation of Library Associations
Canadian Independent Music Association
Canadian Interactive Alliance
Canadian Live Music Association
Canadian National Institute for the Blind
Canadian Private Copying Collective
Canadian Society of Landscape Architects
Canadian Taxpayers Federation
Canadian Urban Libraries Council
Canadore College
Conseil provincial du secteur des communications du Syndicat canadien de la fonction publique
Directors Guild of Canada
Fédération culturelle canadienne-française
Federation for the Humanities and Social Sciences
Fédération nationale des communications et de la culture
Festivals and Major Events Canada
Galleries Ontario
Music Canada
Music Publishers Canada
News Media Canada
Ontario Museum Association
Orchestras Canada

Professional Association of Canadian Theatres
Professional Music Publishers' Association
Queen's University
Screen Composers Guild of Canada
Shaw Rocket Fund
Society of Composers, Authors and Music Publishers of Canada
Toronto Star
Trans Canada Trail
Unifor
Vancouver Art Gallery
Vimy Foundation
Writers' Union of Canada

CARBON POLLUTION PRICING

Canadian Propane Association
Canadian Steel Producers Association
Canadians for Tax Fairness
Co-operators Group
Enbridge Inc.

CHARITIES AND NON-PROFIT ORGANIZATIONS

Asper Foundation
Canadian Environmental Network
Canadian Society of Association Executives
Communities, Alliances and Networks
Community Foundations of Canada
Community Futures Network of Canada
Covenant House Vancouver
Electric Mobility Canada
Embrace Health Foundation
Fédération nationale des communications et de la culture

Fighting Blindness Canada
Geoscience BC
Habitat for Humanity Canada
Imagine Canada
International Institute for Sustainable Development
Jewish Foundation of Manitoba
Johnson, Donald K.
LEAP Pecaut Centre for Social Impact
Ontario Council of Agencies Serving Immigrants
Option consommateurs
ParticipACTION
Philanthropic Foundations Canada
Ronald McDonald House Charities Canada
Tennis Canada
United Way Centraide Canada
United Way East Ontario
YMCA Canada
YWCA Canada

CHILDREN, FAMILIES AND SOCIAL POLICY

Canadian Chamber of Commerce
Canadian Federation of University Women
Canadian Taxpayers Federation
Canadian Women's Foundation
Century Initiative
Children First Canada
Coalition Canada Basic Income
Community Food Centres Canada
Community Foundations of Canada
Covenant House Vancouver

Directors Guild of Canada
Drodge, Catherine
Elevate Policy
Foundation for Resilient Health
Galleries Ontario
IKEA Canada
Imagine Canada
Income Security Advocacy Centre
Kids First Parent Association of Canada
Learning Partnership
Mentor Canada
Momentum
National Association of Federal Retirees
Nutrition International
Option consommateurs
Oxfam-Québec
Pediatric Chairs of Canada
Prosper Canada
Public Service Alliance of Canada
Region of Waterloo
Speech-Language and Audiology Canada
UNICEF Canada
United Way Centraide Canada
United Way East Ontario
Wellesley Institute
YMCA Canada

CONSUMPTION TAXES

Canadian Business Aviation Association
Canadian Counselling and Psychotherapy Association

Canadian Craft Brewers Association
Centre for Health Science and Law
Coalition of Canadian Independent Craft Brewers
Conference for Advanced Life Underwriting
Convenience Industry Council of Canada
Electric Mobility Canada
Heart and Stroke Foundation of Canada
Imperial Tobacco Canada Limited
National Airlines Council of Canada
National Coalition Against Contraband Tobacco
National Marine Manufacturers Association
Restaurants Canada
Rothmans, Benson & Hedges Inc.
Vaping Industry Trade Association

CORPORATE TAXATION

Canadian Dental Association
Canadian Electricity Association
Canadian Federation of Independent Business
Canadian Life and Health Insurance Association
Canadians for Tax Fairness
Chemistry Industry Association of Canada
Confédération des syndicats nationaux
Conseil provincial du secteur des communications du Syndicat canadien de la fonction publique
Co-operatives and Mutuals Canada
Electronic Transactions Association
Fédération nationale des communications et de la culture
Marine Renewables Canada
National Airlines Council of Canada
National Trust for Canada

Passive House Canada

Public Service Alliance of Canada

Railway Association of Canada

Regroupement des jeunes chambres de commerce du Québec

Union des producteurs agricoles

EDUCATION

Assemblée de la francophonie de l'Ontario

Canadian Colleges for a Resilient Recovery

Canadian Consortium for Research

Canadian Dental Hygienists Association

Canadian Federation of Students

Canadian Nurses Association

Canadian Physiotherapy Association

Canadian Society for Medical Laboratory Science

Canadian Society for Molecular Biosciences

Colleges Ontario

Dalhousie University

École de technologie supérieure

Federation for the Humanities and Social Sciences

Frontier College

Institut national de la recherche scientifique

International Association of Heat and Frost Insulators and Allied Workers

MacEwan University

McGill University

McMaster University

Momentum

National Trust for Canada

Ontario Tech University

Open/Technology in Education, Society, and Scholarship Association

Polytechnics Canada
Public Service Alliance of Canada
Queen's University
Saskatchewan Polytechnic
Science and Policy Exchange
Simon Fraser University
Thompson Rivers University Students' Union
U15 Group of Canadian Research Universities (Joint Submission)
Undergraduates of Canadian Research-Intensive Universities
Université de Montréal
Université du Québec à Trois-Rivières
Universities Canada
University of British Columbia
University of Calgary
University of Manitoba
University of New Brunswick
University of Victoria
Waterloo Undergraduate Student Association
York University

EMPLOYMENT AND LABOUR

Association of Canadian Independent Travel Advisors
Canadian Chamber of Commerce
Canadian Community Economic Development Network
Canadian Crafts Federation
Canadian Federation of Independent Business
Canadian Home Builders' Association
Canadian Horticultural Council
Canadian Manufacturers and Exporters
Canadian Produce Marketing Association

Canadian Society of Landscape Architects
Canadian Venture Capital and Private Equity Association
Century Initiative
Chartered Professional Accountants of Canada
Colleges and Institutes Canada
Confédération des syndicats nationaux
Conseil provincial du secteur des communications du Syndicat canadien de la fonction publique
Council of Canadian Innovators
Direct Sellers Association of Canada
Fédération des chambres de commerce du Québec
Fédération des travailleurs et travailleuses du Québec
Food and Beverage Canada
Gay Lea Foods Co-operative Ltd.
HealthCareCAN
Income Security Advocacy Centre
International Union of Operating Engineers
Momentum
Multiple Sclerosis Society of Canada
Ontario Council of Agencies Serving Immigrants
Polytechnics Canada
Prepr Foundation
Public Service Alliance of Canada
Regroupement des jeunes chambres de commerce du Québec
Réseau FADOQ
Restaurants Canada
SEIU Healthcare
Society of Composers, Authors and Music Publishers of Canada
Sollio Cooperative Group
Sysco Canada

Thompson Rivers University Students' Union

Toronto Arts Council

Tourism Industry Association of Canada

Unifor

United Way Centraide Canada

Waterloo Undergraduate Student Association

Yee, Jenny

YWCA Canada

ENERGY

Canadian Association of Petroleum Producers

Canadian Electricity Association

Canadian Energy Pipeline Association

Canadian Gas Association

Canadian Home Builders' Association

Canadian Natural Gas Vehicle Alliance

Canadian Nuclear Association

Canadian Propane Association

ChargePoint Canada Inc.

Chartered Professional Accountants of Canada

Colleges Ontario

Covenant Energy

Dairy Farmers of Canada

Electric Mobility Canada

Enbridge Inc.

Energy Storage Canada

Équiterre

Explorers and Producers Association of Canada

Foundation for Resilient Health

General Fusion

Heating, Refrigeration and Air Conditioning Institute of Canada
International Association of Heat and Frost Insulators and Allied Workers
International Union of Operating Engineers
Isaacs, Paul
Marine Renewables Canada
Mattamy Asset Management Inc.
Ontario Power Generation
Ontario Tech University
Passive House Canada
Polytechnics Canada
Prepr Foundation
Public Service Alliance of Canada
Réseau FADOQ
Restaurants Canada
SEIU Healthcare
Society of Composers, Authors and Music Publishers of Canada
Sollio Cooperative Group
Sysco Canada
Thompson Rivers University Students' Union
Toronto Arts Council
Tourism Industry Association of Canada
Unifor
United Way Centraide Canada
Waterloo Undergraduate Student Association
Yee, Jenny
YWCA Canada

ENVIRONMENT AND CLIMATE CHANGE

Canadian Cattlemen's Association
Canadian Chamber of Commerce

Canadian Craft Brewers Association
Canadian Environmental Network
Canadian Federation of Agriculture
Canadian Federation of Students
Canadian Federation of University Women
Canadian Manufacturers and Exporters
Canadian Natural Gas Vehicle Alliance
Canadian Produce Marketing Association
Canadian Propane Association
Canadian Red Cross
Canadian Society of Landscape Architects
Canadian Steel Producers Association
Canadian Vehicle Manufacturers' Association
Canadian Worker Co-op Federation
ChargePoint Canada Inc.
Chartered Professional Accountants of Canada
Chemistry Industry Association of Canada
City of Vancouver
Colleges and Institutes Canada
Colleges Ontario
Cooperation Canada (Joint Submission)
CroLife Canada
Desjardins Group
Directors Guild of Canada
École de technologie supérieure
Egg Farmers of Canada
Electric Mobility Canada
Enbridge Inc.
Energy Storage Canada
Engineers Canada

Équiterre
Explorers and Producers Association of Canada
Fédération des travailleurs et travailleuses du Québec
Federation of Canadian Municipalities
Forest Products Association of Canada
Foundation for Resilient Health
GHGSat Inc.
Healthy Forest Partnership
IKEA Canada
Insurance Bureau of Canada
Invasive Species Centre
Marine Renewables Canada
Mars Canada
McGill University
McMaster University
Mining Association of Canada
National Trust for Canada
Nature Conservancy of Canada
Nelson, Jess
Oxfam-Québec
Passive House Canada
Protein Industries Canada
Quality Urban Energy Systems of Tomorrow
Queen's University
Region of Waterloo
Royal Architectural Institute of Canada
Sysco Canada
Teck Resources Limited
Unifor
University of Victoria

UPS Canada

Vancouver Fraser Port Authority

WaterPower Canada

EQUITY, DIVERSITY AND INCLUSION

Broadcasting Accessibility Fund

Canadian Chiropractic Association

Canadian Community Economic Development Network

Canadian Crafts Federation

Canadian Federation of Library Associations

Canadian Federation of University Women

Canadian Independent Music Association

Canadian National Institute for the Blind

Canadian Nurses Association

Canadian Urban Libraries Council

Canadian Women and Sport

Canadian Women's Foundation

Centre for Sexuality

Community Foundations of Canada

Co-operative Education and Work-Integrated Learning Canada

Covenant House Vancouver

Direct Sellers Association of Canada

Drodge, Catherine

Elevate Policy

Engineers Canada

Federation for the Humanities and Social Sciences

Habitat for Humanity Canada

Inclusion Canada

Income Security Advocacy Centre

International Downtown Association of Canada

JDRF Canada
Kids First Parent Association of Canada
Multiple Sclerosis Society of Canada
OCAD University
Ontario Bioscience Innovation Organization
Ontario Council of Agencies Serving Immigrants
Professional Association of Canadian Theatres
Public Service Alliance of Canada
Region of Waterloo
Science and Policy Exchange
Special Olympics Canada
Startup Canada
Wellesley Institute
YWCA Canada

FEDERAL FINANCES

Canadian Association for Long Term Care
Canadian Chamber of Commerce
Canadian Federation of Independent Business
Canadian Federation of Nurses Unions
Canadian Federation of Students
Canadian Medical Association
Canadian Taxpayers Federation
Chartered Professional Accountants of Canada
Coalition Canada Basic Income
Confédération des syndicats nationaux
Eli Lilly Canada Inc.
Fédération des chambres de commerce du Québec
Fédération des travailleurs et travailleuses du Québec
HealthCareCAN

La base entrepreneuriale—HEC Montréal

Mattamy Asset Management Inc.

Montreal Economic Institute

Polito, Joseph

Progressive Money Canada

Réseau FADOQ

SEIU Healthcare

United Way Centraide Canada

University of New Brunswick

FEDERAL DEPARTMENTS AND PUBLIC SERVICE

Canadian Consortium for Research

Canadian Counselling and Psychotherapy Association

Canadian Credit Union Association

Canadian Federation of Library Associations

Canadian Internet Registration Authority

Canadian Prepaid Providers Organization

Canadian Public Works Association

Canadian Steel Producers Association

Canadian Wood Council

CanAge

Community Foundations of Canada

Co-operatives and Mutuals Canada

DEW Engineering and Development ULC

Elevate Policy

Evidence for Democracy

Forest Products Association of Canada

Frontier College

Gay Lea Foods Co-operative Ltd.

GHGSat Inc.

Habitat for Humanity Canada

Imagine Canada

International Association of Heat and Frost Insulators and Allied Workers

Intuit Canada

MDA

Professional Institute of the Public Service of Canada

Public Service Alliance of Canada

Royal Architectural Institute of Canada

FINANCIAL AND PAYMENT SYSTEMS

Canadian Chiropractic Association

Canadian Credit Union Association

Canadian Federation of Independent Business

Canadian Lenders Association

Canadian Prepaid Providers Organization

Canadian Space Resources Association

Conseil québécois du commerce de détail

Convenience Industry Council of Canada

Co-operators Group

Desjardins Group

Electronic Transactions Association

Fidelity Investments Canada ULC

Financial Data and Technology Association of North America

Interac Corp.

Manulife Financial

Option consommateurs

Paytechs of Canada

Prosper Canada

Wealthsimple

Wise Canada

Xero Software Ltd.

FOREIGN POLICY

Canadian Red Cross

Colleges and Institutes Canada

Cooperation Canada (Joint Submission)

Doctors Without Borders Canada

Egg Farmers of Canada

Global Poverty Solutions

Jatoi Maryam

Results Canada

Sairuv, Farista

UNICEF Canada

Yee, Jenny

HEALTH CARE AND RESEARCH

Canadian Association for Long Term Care

Canadian Chiropractic Association

Canadian Dental Association

Canadian Dental Hygienists Association

Canadian Federation of Nurses Unions

Canadian Federation of Students

Canadian Federation of University Women

Canadian Juries Commission

Canadian Lung Association

Canadian Medical Association

Canadian Mental Health Association

Canadian Nurses Association

Canadian Perinatal Mental Health Collaborative

Canadian Physiotherapy Association

Canadian Psychological Association

Canadian Thoracic Society
Canexia Health
College of Family Physicians of Canada
Conference for Advanced Life Underwriting
Doctors Without Borders Canada
Drodge, Catherine
Dying With Dignity Canada
Fighting Blindness Canada
HealthCareCAN
Infection Prevention and Control Canada
Institut national de la recherche scientifique
JDRF Canada
Kidney Foundation of Canada
Life Sciences Ontario
Lung Health Foundation
Medtech Canada
Multiple Sclerosis Society of Canada
National Police Federation
Pallium Foundation of Canada
Pediatric Chairs of Canada
Praxis Spinal Cord Institute
Quality End-of-Life Care Coalition of Canada
Research Canada
Royal Architectural Institute of Canada
Schizophrenia Society of Canada
SEIU Healthcare
Speech-Language and Audiology Canada
Undergraduates of Canadian Research-Intensive Universities
Unifor
United Way East Ontario

University of New Brunswick

Yee, Jenny

HOUSING

Canadian Home Builders' Association

Canadian Mental Health Association

Canadian Real Estate Association

Century Initiative

City of Vancouver

Covenant House Vancouver

First Unitarian Church of Hamilton

Federation of Canadian Municipalities

Habitat for Humanity Canada

Inclusion Canada

Mattamy Asset Management Inc.

Metro Vancouver Regional District

Mortgage Professionals Canada

Nübuild

Option consommateurs

Passive House Canada

Polito, Joseph

Region of Waterloo

Ronald McDonald House Charities Canada

Thompson Rivers University Students' Union

United Way Centraide Canada

Wellesley Institute

YWCA Calgary

INDIGENOUS PEOPLES

Canadian Counselling and Psychotherapy Association

Canadian Federation of Students

Canadian Federation of University Women
Canadian Medical Association
Canadian Mental Health Association
Canadian Red Cross
Canadian Society of Landscape Architects
Canadian Women's Foundation
Century Initiative
Children First Canada
City of Vancouver
Coalition Canada Basic Income
College of Family Physicians of Canada
Colleges and Institutes Canada
Communities, Alliances and Networks
Community Foundations of Canada
Congress of Aboriginal Peoples
Co-operative Education and Work-Integrated Learning Canada
Covenant House Vancouver
Diabetes Canada
Enbridge Inc.
Engineers Canada
Federation for the Humanities and Social Sciences
First Nations Tax Commission
Forest Products Association of Canada
Heart and Stroke Foundation of Canada
Indspire
Institut national de la recherche scientifique
Mining Association of Canada
Miziwe Biik Aboriginal Employment and Training
Moose Hide Campaign
National Association of Friendship Centres

National Centre for Truth and Reconciliation
National Trust for Canada
New Relationship Trust
Paramedic Association of Canada
Pediatric Chairs of Canada
Prospectors and Developers Association of Canada
Public Service Alliance of Canada
Region of Waterloo
Ridley Terminals Inc.
Royal Architectural Institute of Canada
SSi Canada
Sustainable Forestry Initiative
TC Energy
Tech-Access Canada
Teck Resources Limited
Thompson Rivers University Students' Union
Undergraduates of Canadian Research-Intensive Universities
Unifor
University of Manitoba
University of Victoria
Waterloo Undergraduate Student Association

INFRASTRUCTURE

Canadian Federation of Agriculture
Canadian Gas Association
Canadian Internet Registration Authority
Canadian Life and Health Insurance Association
Canadian Public Works Association
Canadian Ski Council
Canadian Society of Landscape Architects

Canadian Standards Association
Canadian Urban Transit Association
Century Initiative
City of Vancouver
Confédération des syndicats nationaux
Electric Mobility Canada
Engineers Canada
Fédération des chambres de commerce du Québec
Federation of Canadian Municipalities
Greater Toronto Airports Authority
HealthCareCAN
Heating, Refrigeration and Air Conditioning Institute of Canada
Institut national de la recherche scientifique
International Union of Operating Engineers
Medtech Canada
Merck Canada
National Marine Manufacturers Association
National Trade Contractors Council of Canada
National Trust for Canada
Pembroke and Area Airport
Prince Rupert Port Authority
Public Service Alliance of Canada
Quantity Surveyors Association Canada
Railway Association of Canada
Region of Waterloo
Royal Architectural Institute of Canada
Rural Municipalities of Alberta
Tennis Canada
Unifor
University of British Columbia

Vancouver Fraser Port Authority

INDUSTRY AND INNOVATION

Aerospace Industries Association of Canada

Canadian Association of Petroleum Producers

Canadian Cattlemen's Association

Canadian Community Economic Development Network

Canadian Glycomics Network

Canadian Horticultural Council

Canadian Manufacturers and Exporters

Canadian Produce Marketing Association

Canadian Society of Landscape Architects

Canadian Steel Producers Association

Canadian Venture Capital and Private Equity Association

Canadian Worker Co-op Federation

Chemistry Industry Association of Canada

Colleges and Institutes Canada

Confédération des syndicats nationaux

Co-operatives and Mutuals Canada

Council of Canadian Innovators

Dalhousie University

Digital ID and Authentication Council of Canada

D-Wave Systems Inc.

General Fusion

École de technologie supérieure

Electric Mobility Canada

Evidence for Democracy

Explorers and Producers Association of Canada

Food and Beverage Canada

Gay Lea Foods Co-operative Ltd.

GHGSat Inc.
Institut national de la recherche scientifique
Intellectual property Institute of Canada
Lunar Water Supply Company
MacEwan University
McGill University
McMaster University
MDA
Medtech Canada
Montreal Economic Institute
Ontario Bioscience Innovation Organization
Ontario Power Generation
Ontario Tech University
Open/Technology in Education, Society, and Scholarship Association
Polytechnics Canada
Protein Industries Canada
Public Service Alliance of Canada
Queen's University
Region of Waterloo
Regroupement des jeunes chambres de commerce du Québec
SecureKey Technologies Inc.
Shaw Rocket Fund
Simon Fraser University
Startup Canada
Takeda Canada
Tech-Access Canada
U15 Group of Canadian Research Universities (Joint Submission)
Université de Montréal
Université du Québec à Trois-Rivières
Universities Canada

University of British Columbia

University of Calgary

University of Manitoba

University of New Brunswick

University of Victoria

MINING AND FORESTRY

Canadian Chamber of Commerce

Canadian Space Mining Corporation

Canadian Space Resources Association

Canadian Wood Council

Electric Mobility Canada

Forest Products Association of Canada

Interstellar Mining Inc

Mining Association of Canada

Prospectors and Developers Association of Canada

Sustainable Forestry Initiative

Teck Resources Limited

Watts, Griffis and McQuat Limited

PERSONAL TAXATION

Canadian Federation of Independent Business

Canadian Venture Capital and Private Equity Association

Conference for Advanced Life Underwriting

Fitness Industry Council of Canada

International Association of Heat and Frost Insulators and Allied Workers

International Union of Operating Engineers

Momentum

Public Service Alliance of Canada

Réseau FADOQ

Single Seniors for Tax Fairness

Toronto Star

Unifor

Union des producteurs agricoles

PHARMACARE

Canadian Federation of Nurses Unions

Canadian Federation of University Women

Canadian Forum for Rare Disease Innovators

Canadian Life and Health Insurance Association

Canadian Lung Association

Canexia Health

College of Family Physicians of Canada

Confédération des syndicats nationaux

Conference for Advanced Life Underwriting

Doctors Without Borders Canada

Drodge, Catherine

Eli Lilly Canada Inc.

Fédération des travailleurs et travailleuses du Québec

Foundation for Resilient Health

Heart and Stroke Foundation of Canada

Innovative Medicines Canada

McKesson Canada

Merck Canada

Multiple Sclerosis Society of Canada

National Association of Federal Retirees

Neighbourhood Pharmacy Association of Canada

Professional Institute of the Public Service of Canada

Public Service Alliance of Canada

Unifor

PUBLIC HEALTH

Canadian Chiropractic Association

Canadian Dental Association

Canadian Forum for Rare Disease Innovators

Canadian Lung Association

Canadian Medical Association

Canadian Nurses Association

Canadian Produce Marketing Association

Canadian Ski Council

Canadian Society for Medical Laboratory Science

Canadian Thoracic Society

Centre for Health Science and Law

Centre for Sexuality

Coalition for Healthy School Food

Communities, Alliances and Networks

Cooperation Canada (Joint Submission)

Deans Council—Agriculture, Food and Veterinary Medicine

Diabetes Canada

Doctors Without Borders Canada

Eli Lilly Canada Inc.

Fighting Blindness Canada

Fitness Industry Council of Canada

Heart and Stroke Foundation of Canada

Infection Prevention and Control Canada

International Association of Heat and Frost Insulators and Allied Workers

Kidney Foundation of Canada

MedicAlert Foundation Canada

Mental Health Commission of Canada

Neighbourhood Pharmacy Association of Canada

Neurological Health Charities Canada

Novo Nordisk Canada
Paramedic Association of Canada
ParticipACTION
Speech-Language and Audiology Canada
Stop TB Canada
Takeda Canada
Tennis Canada
United Way Centraide Canada
Vaping Industry Trade Association
Wellesley Institute

REGULATORY ENVIRONMENT

Canadian Chamber of Commerce
Canadian Credit Union Association
Canadian Federation of Independent Business
Canadian Life and Health Insurance Association
Canadian Medical Association
Canadian Prepaid Providers Organization
Canadian Produce Marketing Association
Canadian Standards Association
Canadian Vehicle Manufacturers' Association
CanAge
Chartered Professional Accountants of Canada
Convenience Industry Council of Canada
Digital ID and Authentication Council of Canada
Fidelity Investments Canada ULC
Food and Beverage Canada
Imperial Tobacco Canada Limited
Intuit Canada
Manulife Financial

Mars Canada

Mattamy Asset Management Inc.

Merck Canada

Momentum

Montreal Economic Institute

Mortgage Professionals Canada

Music Publishers Canada

National Coalition Against Contraband Tobacco

National Trade Contractors Council of Canada

Novo Nordisk Canada

Option consommateurs

Passive House Canada

Protein Industries Canada

Restaurants Canada

WaterPower Canada

RETIREMENT INCOME AND SENIORS

Canadian Frailty Network

Canadian Life and Health Insurance Association

CanAge

Centre for Aging + Brain Health Innovation

Conference for Advanced Life Underwriting

National Association of Federal Retirees

Option consommateurs

Réseau FADOQ

Single Seniors for Tax Fairness

United Way East Ontario

RURAL, REMOTE AND NORTHERN REGIONS

Canadian Cattlemen's Association

Canadian Chamber of Commerce

Canadian Community Economic Development Network

Canadian Federation of Agriculture

Canadian Home Builders' Association

Canadian Internet Registration Authority

Canadian Produce Marketing Association

Clement, Bobby

Direct Sellers Association of Canada

Drodge, Catherine

Egg Farmers of Canada

Energy Storage Canada

Federation of Canadian Municipalities

National Cattle Feeders' Association

Paramedic Association of Canada

Rural Municipalities of Alberta

Speech-Language and Audiology Canada

TELUS Corporation

SAFETY AND SECURITY

Canadian Chamber of Commerce

Canadian Electricity Association

Canadian Institute for Public Safety Research and Treatment

Canadian Internet Registration Authority

Canadian Public Works Association

Canadian Taxpayers Federation

CanAge

Co-operators Group

CoSa Canada

Digital ID and Authentication Council of Canada

Forest Products Association of Canada

Insurance Bureau of Canada

Interac Corp.
International Association of Fire Fighters
National Police Federation
Option consommateurs
Schizophrenia Society of Canada
SecureKey Technologies Inc.
Shaw Rocket Fund
Simon Fraser University
U15 Group of Canadian Research Universities (Joint Submission)
Universities Canada
University of Calgary
University of New Brunswick
York University

SKILLS TRAINING

Canadian Chamber of Commerce
Canadian Colleges for a Resilient Recovery
Canadian Crafts Federation
Canadian Independent Music Association
Canadian Nurses Association
Canadian Society of Association Executives
Century Initiative
Colleges and Institutes Canada
Colleges Ontario
Co-operative Education and Work-Integrated Learning Canada
Council of Canadian Innovators
Dalhousie University
Direct Sellers Association of Canada
Frontier College
Heating, Refrigeration and Air Conditioning Institute of Canada

Institut national de la recherche scientifique
International Association of Heat and Frost Insulators and Allied Workers
International Union of Operating Engineers
National Trade Contractors Council of Canada
OCAD University
Polytechnics Canada
Prepr Foundation
Professional Institute of the Public Service of Canada
Recreation Vehicle Dealers Association of Canada
Region of Waterloo
Sustainable Forestry Initiative
Toronto Star
University of Manitoba

TAX REFORM AND COMPLIANCE

Canadian Chamber of Commerce
Canadian Worker Co-op Federation
Canadians for Tax Fairness
Chartered Professional Accountants of Canada
Convenience Industry Council of Canada
Global Poverty Solutions
Imperial Tobacco Canada Limited
Professional Institute of the Public Service of Canada
Public Service Alliance of Canada
Unifor

TEMPORARY SUPPORT FOR ORGANIZATIONS

Association of Canadian Independent Travel Advisors
Canadian Chamber of Commerce
Canadian Crafts Federation
Canadian Dental Association

Canadian Federation of Independent Business
Canadian Live Music Association
Corporation des propriétaires de bars, brasseries et tavernes du Québec
Fédération culturelle canadienne-française
International Downtown Association of Canada
Motor Coach Canada (Joint Submission)
Orchestras Canada
Professional Association of Canadian Theatres
Recreation Vehicle Dealers Association of Canada
Restaurants Canada
Sysco Canada
Tourism Industry Association of British Columbia
Tourism Industry Association of Canada

TOURISM

Canadian Ski Council
Fédération nationale des communications et de la culture
Festivals and Major Events Canada
Frontier Duty Free Association
Greater Toronto Airports Authority
Hotel Association of Canada
Prince Rupert Port Authority
Railway Association of Canada
Recreation Vehicle Dealers Association of Canada
Restaurants Canada
Tourism Industry Association of British Columbia
Tourism Industry Association of Canada
Trans Canada Trail

TRADE

Canadian Cattlemen's Association

Canadian Manufacturers and Exporters
Canadian Nuclear Association
Canadian Produce Marketing Association
Canadian Steel Producers Association
Chicken Farmers of Canada
Dairy Farmers of Canada
Dairy Processors Association of Canada
Egg Farmers of Canada
Enbridge Inc.
Explorers and Producers Association of Canada
Frontier Duty Free Association
Lunar Water Supply Company
National Marine Manufacturers Association
Teck Resources Limited
Union des producteurs agricoles
UPS Canada
WaterPower Canada

TRANSPORTATION

Aerospace Industries Association of Canada
Canadian Airports Council
Canadian Federation of Agriculture
Chorus Aviation
Greater Toronto Airports Authority
Metro Vancouver Regional District
Motor Coach Canada (Joint Submission)
National Airlines Council of Canada
National Marine Manufacturers Association
Option consommateurs
Railway Association of Canada

Region of Waterloo

Undergraduates of Canadian Research-Intensive Universities

Unifor

Vancouver Fraser Port Authority

Waterloo Undergraduate Student 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
Canadian Mental Health Association Margaret Eaton, National Chief Executive Officer	2022/01/31	15
Fédération des chambres de commerce du Québec Mathieu Lavigne, Director Public and Economic Affairs Charles Milliard, President and Chief Executive Officer	2022/01/31	15
Green Budget Coalition David Browne, Director of Conservation Canadian Wildlife Federation Doug Chiasson, Senior Specialist Marine Ecosystems and Government Engagement, World Wildlife Fund-Canada Vanessa Corkal, Policy Advisor International Institute for Sustainable Development Andrew Van Iterson, Manager	2022/01/31	15
Office of the Parliamentary Budget Officer Yves Giroux, Parliamentary Budget Officer	2022/01/31	15
Tahinis Restaurants Aly Hamam, Co-Founder	2022/01/31	15
C.D. Howe Institute Jeremy Kronick, Associate Director Research Mark Zelmer, Senior Fellow	2022/02/03	16
Canadian Centre for Policy Alternatives David Macdonald, Senior Economist	2022/02/03	16

Organizations and Individuals	Date	Meeting
Canadian Taxpayers Federation Franco Terrazzano, Federal Director	2022/02/03	16
Council of Canadian Innovators Dana O'Born, Vice-President Strategy and Advocacy	2022/02/03	16
Équiterre Marc-André Viau, Director Government Relations	2022/02/03	16
Société d'aide au développement des collectivités et Centre d'aide aux entreprises Pascal Harvey, General Manager	2022/02/03	16
As an individual Ian Lee, Associate Professor Sprott School of Business, Carleton University	2022/02/07	17
Campaign 2000 Leila Sarangi, National Director	2022/02/07	17
Canada's Building Trades Unions Sean Strickland, Executive Director	2022/02/07	17
Canadians for Affordable Energy Hon. Dan McTeague, President	2022/02/07	17
Etobicoke Services for Seniors Alison Coke, Chief Executive Officer	2022/02/07	17
Festivals and Major Events Canada Martin Roy, Executive Director	2022/02/07	17
Canadians for Tax Fairness D.T. Cochrane, Policy Researcher Katrina Miller, Executive Director	2022/02/10	18
Electric Mobility Canada Daniel Breton, President and Chief Executive Officer	2022/02/10	18
First Nations Tax Commission Clarence T. (Manny) Jules, Chief Commissioner	2022/02/10	18

Organizations and Individuals	Date	Meeting
Great Lakes Fishery Commission Robert Lambe, Executive Secretary Gregory McClinchey, Legislative Liaison	2022/02/10	18
Macdonald-Laurier Institute Melissa Mbarki, Policy Analyst and Outreach Coordinator Indigenous Policy Program	2022/02/10	18
Tourism Industry Association of Canada Beth Potter, President and Chief Executive Officer Blake Rogers, Executive Director of Tourism Industry Association of the Yukon	2022/02/10	18
As an individual Brian J. Arnold, Professor Emeritus Carol Anne Hilton, Chief Executive Officer Indigenomics Institute	2022/02/14	19
MNP LLP Kim Drever, Partner Taxation Services Amanjit Lidder, Senior Vice-President and Partner Taxation Services	2022/02/14	19
Moodys Private Client LLP Kim G. C. Moody, Chief Executive Officer	2022/02/14	19
News Media Canada Paul Deegan, President and Chief Executive Officer Jamie Irving, Chair	2022/02/14	19
Réseau FADOQ Philippe Poirier-Monette, Collective Rights Advisor Provincial Secretariat Danis Prud'homme, Chief Executive Officer Provincial Secretariat Gisèle Tassé-Goodman, President Provincial Secretariat	2022/02/14	19

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](#).

Aerospace Industries Association of Canada
Assemblée de la francophonie de l'Ontario
Association of Canadian Independent Travel Advisors
Broadcasting Accessibility Fund
Canadian Association of Petroleum Producers
Canadian Business Aviation Association
Canadian Coalition on Climate Change and Development
Canadian Federation of Independent Business
Canadian Hatching Egg Producers
Canadian International Education Policy Working Group
Canadian Juries Commission
Canadian Medical Association
Canadian Nurses Association
Canadian Partnership for Women and Children's Health
Canadian Real Estate Association
Canadian Taxpayers Federation
Cooperation Canada
Corporation des propriétaires de bars, brasseries et tavernes du Québec
CoSa Canada
Dairy Farmers of Canada
Fédération des chambres de commerce du Québec
First Nations Tax Commission
First Unitarian Church of Hamilton

General Fusion
Great Lakes Fishery Commission
Healthy Forest Partnership
Isaacs, Paul
MDA
MedicAlert Foundation Canada
Mental Health Commission of Canada
Mentor Canada
Motor Coach Canada
News Media Canada
Nübuild
Ontario Motor Coach Association
Option consommateurs
Polito, Joseph
Polytechnics Canada
Progressive Money Canada
Railway Association of Canada
Regroupement des jeunes chambres de commerce du Québec
Saskatchewan Polytechnic
Special Olympics Canada
Toronto Star
UNICEF Canada
Wine Growers Canada

APPENDIX E 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](#).

43rd Parliament - 2nd Session

3M Canada

AbbVie Corporation

Access Copyright

ACORN Canada

Action Canada for Sexual Health and Rights

ACTRA—National

Actua

AddÉnergie Technologies Inc.

Advanced Biofuels Canada

Advantage Ontario—Advancing Senior Care

Afterpay Canada Limited

AGE-WELL NCE Inc.

Agnico Eagle Mines Limited

Agricultural Manufacturers of Canada

Alberta Ballet School

Alberta Magazine Publishers Association

Alliance des radios communautaires du Canada

ALS Action Canada

ALS Society of Canada

ALUS

Alzheimer Society of Canada

Alzheimer Society of Ontario

American Registry for Internet Numbers
Ananthakrishnan, Oviya
Anglican Church of Canada
Appraisal Institute of Canada
Arctic Research Foundation
Arthritis Society
Arts Club Theatre Company
Arts Umbrella
Asper Foundation Inc.
Assembly of First Nations
Associated Equipment Distributors
Association des radiodiffuseurs communautaires du Québec
Association for Opera in Canada
Association nationale des éditeurs de livres
Association of Atlantic Universities
Association of Canadian Publishers
Association of Canadian Universities for Research in Astronomy
Association of Consulting Engineering Companies – Canada
Association of Day Care Operators of Ontario
Association of Fundraising Professionals
Association of Home Appliance Manufacturers Canada
Association of Manitoba Municipalities
Association pour la recherche au collégial
Association québécoise de l'industrie du disque, du spectacle et de la vidéo
Association québécoise des éditeurs de magazines
Atelier lyrique de l'Opéra de Montréal
Atlantic Canada Airports Association
Automotive Industries Association of Canada
Banff Centre for Arts and Creativity
Banting Research Foundation

Basic Income Canada Network
Basic Income Guarantee Nova Scotia
Basic Income Peterborough Network
Basic Income Waterloo Region
BC Marine Terminal Operators Association
Beer Canada
Bertoia, Riley
BGC Canada
Big Brothers Big Sisters of Canada
BioCanRx
Black Theatre Workshop
Brain Injury Canada
British Columbia Humanist Association
Broadway Across Canada
Bumstead, Diana
Burke, Alison
Business / Arts
Business-Higher Education Roundtable
Calgary Philharmonic Orchestra
Calgary Region Immigrant Employment Council
Campaign 2000
Canada Clean Fuels Inc.
Canada Green Building Council
Canada's LGBT+ Chamber of Commerce
CanadaHelps
Canada's Building Trades Unions
Canada's Forest Trust
Canada's Music Incubator
Canada's National Ballet School
Canada's Royal Winnipeg Ballet School

Canadian AIDS Society
Canadian Airports Council
Canadian Alliance of Student Associations
Canadian Alliance on Mental Illness and Mental Health
Canadian Animal Health Institute
Canadian Artists Representation
Canadian Association for Long Term Care
Canadian Association for Neuroscience
Canadian Association for Pharmacy Distribution Management
Canadian Association for the Performing Arts
Canadian Association of Broadcasters
Canadian Association of Elizabeth Fry Societies
Canadian Association of Fairs and Exhibitions
Canadian Association of Fire Chiefs
Canadian Association of Occupational Therapists
Canadian Association of Optometrists
Canadian Association of Pharmacy in Oncology
Canadian Association of Physicists
Canadian Association of Radiologists
Canadian Association of Research Libraries
Canadian Association of Retired Persons
Canadian Association of Social Workers
Canadian Association of Student Financial Aid Administrators
Canadian Association of University Teachers
Canadian Astronomical Society
Canadian Audit and Accountability Foundation
Canadian Autism Spectrum Disorder Alliance
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 Colleges for a Resilient Recovery
Canadian Community Economic Development Network
Canadian Consortium for Research
Canadian Council on Renewable Electricity
Canadian Counselling and Psychotherapy Association
Canadian Craft Brewers Association
Canadian Crafts Federation
Canadian Credit Union Association
Canadian Dental Association
Canadian Dental Hygienists Association
Canadian Electricity Association
Canadian Energy Pipeline Association
Canadian Environmental Law Association
Canadian Environmental Network
Canadian Federation of Agriculture
Canadian Federation of Independent Business
Canadian Federation of Library Associations
Canadian Federation of Nurses Unions
Canadian Federation of Students
Canadian Federation of University Women
Canadian Forum for Rare Disease Innovators
Canadian Frailty Network
Canadian Gas Association
Canadian Glycomics Network
Canadian Home Builders' Association

Canadian Horticultural Council
Canadian Independant Music Association
Canadian Insitute for Public Safety Research and Treatment
Canadian Institute of Plumbing and Heating
Canadian Institute of Quantity Surveyors
Canadian Interactive Alliance
Canadian Internet Registration Authority
Canadian Lenders Association
Canadian Life and Health Insurance Association
Canadian Live Music Association
Canadian Lung Association
Canadian Manufacturers and Exporters
Canadian Mental Health Association
Canadian National Institute for the Blind
Canadian Natural Gas Vehicle Alliance
Canadian Nuclear Association
Canadian Olympic Committee
Canadian Opera Company
Canadian Paralympic Committee
Canadian Parks and Wilderness Society
Canadian Perinatal Mental Health Collaborative
Canadian Physiotherapy Association
Canadian Prepaid Providers Organization
Canadian Private Copying Collective
Canadian Produce Marketing Association
Canadian Propane Association
Canadian Psychological Association
Canadian Public Works Association
Canadian Red Cross
Canadian Renewable Energy Association

Canadian Rural Revitalization Foundation
Canadian Ski Council
Canadian Society for Medical Laboratory Science
Canadian Society for Molecular Biosciences
Canadian Society of Allergy and Clinical Immunology
Canadian Society of Association Executives
Canadian Society of Landscape Architects
Canadian Space Mining Corporation
Canadian Space Resources Association
Canadian Standards Association
Canadian Steel Producers Association
Canadian Thoracic Society
Canadian Urban Libraries Council
Canadian Urban Transit Association
Canadian Vehicle Manufacturers' Association
Canadian Venture Capital and Private Equity Association
Canadian Wildlife Federation
Canadian Women and Sport
Canadian Women's Foundation
Canadian Wood Council
Canadian Worker Co-op Federation
Canadians for Tax Fairness
Canadore College
CanAge
Canexia Health
Centre for Aging + Brain Health Innovation
Centre for Equitable Library Access
Centre for Health Science and Law
Centre for Indigenous Theatre
Centre for Sexuality

Century Initiative
Chantier de l'économie sociale
ChargePoint Canada Inc.
Charles H. Best Foundation
Chartered Professional Accountants of Canada
Chemistry Industry Association of Canada
Chicken Farmers of Canada
Children First Canada
Chinese and Southeast Asian Legal Clinic
Chorus Aviation Inc.
Cider Canada
Circles of Support and Accountability
City of Calgary
City of Vancouver
Clement, Bobby
Coalition Canada Basic Income
Coalition for Canadian Astronomy
Coalition for Healthy School Food
Coalition of Canadian Independent Craft Brewers
College of Family Physicians of Canada
Colleges and Institutes Canada
Colleges Ontario
Colour of Poverty Colour of Change
Communities, Alliances and Networks
Community Food Centres Canada
Community Foundations of Canada
Community Futures Network of Canada
Community Futures Ontario
Confédération des syndicats nationaux
Conference for Advanced Life Underwriting

Congress of Aboriginal Peoples

Conseil provincial du secteur des communications du Syndicat canadien de la fonction publique

Conseil québécois du commerce de détail

Convenience Industry Council of Canada

Co-operative Education and Work-Integrated Learning Canada

Co-operatives and Mutuals Canada

Co-operators Group

Council of Canadian Innovators

Covenant Energy Ltd.

Covenant House Vancouver

CroLife Canada

Dairy Processors Association of Canada

Dalhousie University

Dancer Transition Resource Centre

David Suzuki Foundation

Deans Council—Agriculture, Food and Veterinary Medicine

Debajehmujig Theatre Group

Desjardins Group

DEW Engineering and Development ULC

Diabetes Canada

Digital ID and Authentication Council of Canada

Direct Sellers Association of Canada

Directors Guild of Canada

Disability Empowerment Equality Network Support Services

Doctors Without Borders

Drodge, Catherine

Ducks Unlimited Canada

D-Wave Systems Inc.

Dying With Dignity Canada

Ecojustice
École de danse contemporaine de Montréal
École de technologie supérieure
École nationale de l'humour
École supérieure de ballet de Montréal
Ecology Action Centre
Edmonton Region Immigrant Employment Council
Edmonton Symphony Orchestra
Egale Canada
Egg Farmers of Canada
Elder Abuse Prevention Ontario
Electric Mobility Canada
Electricity Alliance Canada
Electricity Human Resources Canada
Electronic Transactions Association
Elevate Policy
Eli Lilly Canada Inc.
Embrace Health Foundation
Enbridge Inc.
Energy Storage Canada
Engineers Canada
En'owkin Centre
Équiterre
Evidence for Democracy
Explorers and Producers Association of Canada
Family Councils Ontario
Fédération culturelle canadienne-française
Fédération des aînés et des retraités francophones de l'Ontario
Fédération des travailleurs et travailleuses du Québec
Federation for the Humanities and Social Sciences

Fédération nationale des communications et de la culture
Federation of Canadian Municipalities
Festivals and Major Events Canada
Fidelity Investments Canada ULC
Fighting Blindness Canada
Financial Data and Technology Association of North America
Fitness Industry Council of Canada
Food Allergy Canada
Food and Beverage Canada
Forest Products Association of Canada
Foundation for Black Communities
Foundation for Resilient Health
Friends of the Earth Canada
Frontier College
Frontier Duty Free Association
Gay Lea Foods Co-operative Ltd.
Geoscience BC
GHGSat Inc.
Global Poverty Solutions
Grands Ballets Canadiens de Montréal
Greater Toronto Airports Authority
Green Budget Coalition
Greenpeace Canada
Habitat for Humanity Canada
Halifax Partnership
Healthcare Excellence Canada
HealthCareCAN
Heart and Stroke Foundation of Canada
Heating, Refrigeration and Air-Conditioning Institute of Canada
Hire Immigrants Ottawa

Hotel Association of Canada
IKEA Canada
Imagine Canada
Immigrant Employment Council of British Columbia
Immemploy
Imperial Tobacco Canada Limited
Inclusion Canada
Income Security Advocacy Centre
Indigenous Leadership Initiative
Indspire
Infection Prevention and Control Canada
Innovative Medicines Canada
Institut national de la recherche scientifique
Insurance Bureau of Canada
Intellectual Property Institute of Canada
Interac Corp.
International Association of Fire Fighters
International Association of Heat and Frost Insulators and Allied Workers
International Boreal Conservation Campaign
International Conservation Fund of Canada Inc.
International Downtown Association Canada
International Federation on Ageing
International Institute for Sustainable Development
International Longevity Centre Canada
International Union of Operating Engineers
Interstellar Mining Inc.
Intuit Canada
Invasive Species Centre
Jatoi, Maryam
JDRF Canada

Jewish Foundation of Manitoba
John Howard Society of Canada
Johnson, Donald
Kids First Parents Association of Canada
La base entrepreneuriale—HEC Montréal
LEAP Pecaut Centre for Social Impact
Learning Partnership
Les Muses : Centre des arts de la scène
Life Sciences Ontario
Lunar Water Supply Company
Lunenburg Academy of Music Performance
Lung Health Foundation
MacEwan University
Magazine Association of BC
Magazines Canada
Manulife Financial
Marine Renewables Canada
Marquis Entertainment Inc.
Mars Canada
Mattamy Asset Management Inc.
McGill University
Mckesson Canada
McMaster University
McNeely, Daniel
Mechanical Contractors Association of Canada
Medalta
Medtech Canada
Mennonite Central Committee Canada
Mental Health Commission of Canada
Merck Canada Inc.

Metro Vancouver
Mining Association of Canada
MiningWatch Canada
Mirvish Productions Ltd.
Miziwe Biik Aboriginal Employment and Training
Momentum
Montreal Economic Institute
Moose Hide Campaign Development Society
Mortgage Professionals Canada
MT Space
Multiple Sclerosis Society of Canada
Music Canada
Music Publishers Canada
Muslim Association of Canada
National Aboriginal Capital Corporations Association
National Academy Orchestra of Canada
National Airlines Council of Canada
National Association of Federal Retirees
National Association of Friendship Centres
National Campus and Community Radio Association
National Cattle Feeders' Association
National Centre for Truth and Reconciliation
National Circus School
National Coalition Against Contraband Tobacco
National Initiative for the Care of the Elderly
National Marine Manufacturers Association Canada
National Network for Equitable Library Service
National Police Federation
National Theatre School of Canada
National Trade Contractors Council of Canada

National Trust for Canada
National Youth Orchestra of Canada
Native Earth Performing Arts
Nature Canada
Nature Conservancy of Canada
Nature United
Neighbourhood Pharmacy Association of Canada
Nelson, Jess
Network for the Advancement of Black Communities
Neurological Health Charities Canada
New Relationship Trust
Niagara Workforce Planning Board
Nourish Nova Scotia
Novo Nordisk Canada Inc.
Nutrition International
OCAD University
Ontario Association of Residents' Councils
Ontario Bioscience Innovation Organization
Ontario Council of Agencies Serving Immigrants
Ontario Galleries
Ontario Long Term Care Association
Ontario Museum Association
Ontario Nonprofit Network
Ontario Power Generation Inc.
Ontario Tech University
Open/Technology in Education, Society, and Scholarship Association
Orchestras Canada
Orchestre symphonique de Montréal
Oxfam-Québec
Pacific Opera Victoria

Pallium Canada
Paramedic Association of Canada
PARO Centre for Women's Enterprise
ParticipACTION
Passive House Canada
Payments Canada
Paytechs of Canada
Pediatric Chairs of Canada
Pembroke and Area Airport
People-Centred Economy Group
Philanthropic Foundations Canada
PolicyWise for Children and Families
Praxis Spinal Cord Institute
Prepr Foundation
Prince Rupert Port Authority
Professional Association of Canadian Theatres
Professional Institute of the Public Service of Canada
Professional Music Publishers' Association
Prospectors and Developers Association of Canada
Prosper Canada
Protein Industries Canada
Public Service Alliance of Canada
Publish What You Pay Canada
Qaggiavuut! Nunavut Performing Arts Society
Quality End-of-life Care Coalition of Canada
Quality Urban Energy Systems of Tomorrow
Queen's University
Recreation Vehicle Dealers Association of Canada
Region of Waterloo
Research Canada: An Alliance for Health Discovery

Réseau FADOQ
Restaurants Canada
Results Canada
Ridley Terminals Inc.
Ronald McDonald House Charities Canada
Rothmans, Benson & Hedges Inc.
Royal Architectural Institute of Canada
Royal Conservatory of Music
Royal Conservatory of Music / Glenn Gould School
Royal Manitoba Theatre Centre
Rubinoff, Michael
Rural Municipalities of Alberta
Sairuv, Farista
SAMPRADAYA Dance Creations
Schizophrenia Society of Canada
School of Contemporary Dancers
Science and Policy Exchange
Screen Composers Guild of Canada
SecureKey Technologies Inc.
SeedChange
Segal Centre for Performing Arts
SEIU Healthcare
Shaw Festival Theatre
Shaw Rocket Fund
Sierra Club Canada Foundation
Simon Fraser University
Single Seniors for Tax Fairness
Social Economy through Social Inclusion
Social Enterprise Council of Canada
Social Innovations in Seniors Health Coalition

Society of Composers, Authors and Music Publishers of Canada
Sollio Cooperative Group
Soulpepper Theatre Company
Speech-Language and Audiology Canada
SSi Canada
Startup Canada
Starvox Entertainment Inc.
Stop TB Canada
Stratford Festival
Sustainable Forestry Initiative
Sysco Canada
Table of Impact Investment Practitioners
Takeda Canada
TC Energy Corporation
Tech-Access Canada
Teck Resources Limited
Telus Communications Inc.
Tennis Canada
The Asper Foundation
The Dance Centre
The Kidney Foundation of Canada
The National Ballet of Canada
The Pembina Institute
The School of Toronto Dance Theatre
The Vimy Foundation
The Writers' Union of Canada
Thompson Rivers University Students' Union
Toronto Arts Council
Toronto Region Immigrant Employment Council
Toronto Symphony Orchestra

Tourism Industry Association of British Columbia
Tourism Industry Association of Canada
Trans Canada Trail
Transparency International Canada
U15 Group of Canadian Research Universities
UBATTERY Local Modular Energy
Undergraduates of Canadian Research-Intensive Universities
Unifor
Union des producteurs agricoles
United Parcel Service of America Inc.
United Way Centraide Canada
United Way East Ontario
Université de Montréal
Université du Québec à Trois-Rivières
Universities Canada
University of British Columbia
University of Calgary
University of Manitoba
University of New Brunswick
University of Victoria
Vancouver Art Gallery
Vancouver Fraser Port Authority
Vancouver Opera
Vancouver Symphony Orchestra
Vaping Industry Trade Association
Waterloo Undergraduate Student Association
WaterPower Canada
Watts, Griffis and McQuat Limited
Wealthsimple
Wellesley Institute

West Coast Environmental Law Association

Wild Salmon Forever

Wildlife Habitat Canada

Winspear Centre

WinSport

Wise Canada

Women's Economic Council

World Wildlife Fund

Xero Software Ltd.

Yee, Jenny

YMCA Canada

York University

YWCA Calgary

YWCA Canada

Zab Mabougou/Compagnie Danse Nyata Nyata

MINUTES OF PROCEEDINGS

A copy of the relevant *Minutes of Proceedings* ([Meetings Nos. 15 to 19, 25, 26, 28 and 30](#)) is tabled.

Respectfully submitted,

Peter Fonseca
Chair

CPC Dissenting Report

FINA Pre-Budget Consultations

March 18, 2022

Discussion

The pre-budget consultations held by the Standing Committee on Finance for the anticipated 2022 federal government budget were delayed & abridged because of an unnecessary federal election called in the fall of 2021. As a result, many Canadians have not yet had an opportunity to have their say on whether they want to see their federal government spend even more or whether they would like to see their government live within its means.

Of those who did contribute to the pre-consultation process, more than 500 briefs and witnesses advanced untold billions of dollars in new spending requests, the vast majority of which were uncritically adopted by the Liberal, Bloc and NDP members with no independent analysis or study of their implications for taxpayers. It quickly became apparent that, rather than being a process that critically examines proposed expenditures to determine value for money and their contribution to economic growth, these consultations were all about perpetuating the federal government's proclivity to spend, spend, spend.

Of particular concern is the fact that the consultation process failed to include a process under which the hundreds of spending requests could be prioritized and placed within the context of the government's immensely challenging fiscal environment. There was no opportunity to have the Parliamentary Budget Officer cost the largest spending "asks"; neither was there a costing analysis for the dozens of spending requests that had no dollar amounts attached to them but that would almost certainly result in billions of dollars of additional pressure on Canada's fiscal framework.

For all of those reasons, Conservative members of the committee declined to participate in putting forward recommendations, fully expecting that there would be no opportunity to deliver a consensus report on these consultations.

Recommending billions of dollars of new budgetary spending isn't unique to this report. What should be of concern is what's not in the report:

1. There is no plan to balance the budget, only a vague request in Recommendation 1 for the government to deliver such a plan. Curiously, Recommendation 2 then requests that the government double down on its current fiscal anchor, which assures that the government will not balance its budget.
2. There is no plan to control spending. The Report is devoid of any plan or even any serious discussion about the need to discipline and rein in spending, let alone a

commitment to ensure spending is targeted and designed to get the best value for taxpayers. Instead, there is simply recommendation after recommendation to spend more.

3. Of grave concern to Conservative members is the lack of attention paid in this Report to supporting growth and prosperity. Our country simply cannot sustain and improve its current level of government services unless our economy generates the wealth needed to pay for it. There are almost no recommendations to improve the investment environment in Canada; to stimulate the innovation sector; to remove internal trade barriers; to undertake comprehensive tax reform; and to generally establish a more competitive investment environment.
4. Similarly, the Report remains devoid of any significant proposals to attack the most immediate threat to Canadian prosperity, namely soaring inflation and the skyrocketing cost of housing. With adjusted inflation currently running at a 30-year high of 5.7%, tackling the affordability crisis should be a priority for the federal government.

“On inflation, it was entirely appropriate for fiscal and monetary authorities to take an aggressive stance when the pandemic first hit. We saw much success in this regard. However, here and around the globe, these stimulative policies have continued long after the recession has ended, and the result, not surprisingly, is inflation well above comfortable levels for inflation-targeting central banks,” Jeremy Kronick from the CD Howe Institute told the committee.

Nowhere does the report question whether the Finance Minister’s “guardrails” around stimulus spending were triggered and the rationale for continuing to inject stimulus into an economy that has fully recovered and is now generating record inflation levels. The government’s upcoming budget must address the growing affordability crisis which threatens so many Canadian families and individuals.

While there was, understandably, limited testimony relating to the unfolding geo-political crises in the Ukraine and elsewhere, the upcoming federal budget must build in contingencies that take into account these serious challenges to Canadian prosperity and security.

In conclusion, this pre-budget consultation report does not responsibly address and support the economic growth & prosperity that Canadians have come to expect. By uncritically adopting more than 200 spending recommendations costing taxpayers hundreds of billions of dollars, Liberal, Bloc and NDP members of this committee are ignoring the inflationary pressures and affordability crisis that such recommendations, if accepted and incorporated into the 2022 Budget, would exacerbate. Similarly, the Committee’s failure to engage in a spending prioritization exercise and to make choices based on the government’s ability to sustain such spending within a defensible fiscal plan fails future generations of Canadians who will be saddled with the massive debt that is being left behind for them to repay. And without a realistic economic growth and

competitiveness plan, Canada will be left without the tax revenues to sustain the public services that Canadians have come to expect from their government.

For all of these reasons, Conservatives cannot support the recommendations in this report.

Discussions about this report took place close to two years after Parliament was closed down because the COVID pandemic had reached our borders. Our lives and livelihoods would end up being turned upside down.

Today, as Québec is back to a level close to full employment, entire economic sectors are still living with the consequences of COVID-19 and restrictions: arts and culture, tourism and hospitality. Our festivals and international conferences, for which Montréal and Québec were popular, will probably need longer support compared to others, which will already surpass their pre-pandemic levels.

With COVID-19 fading away, we thought that our problems would too. But we did not foresee the new worldwide disruption caused by Russia when it invaded Ukraine. Those events set us back decades, to the worst moments of the Cold War.

We cannot even begin to compare the economic impacts to what the Ukrainian people are living through. However, the free market, which was supposed to ensure peace between countries, has been shocked and is suffering the consequences of a new “economic cold war.” Supply chains, which were already hit by the limits of the “just in time” model, will continue to be affected. The scarcity of raw materials such as wheat—of which Russia and Ukraine are major producers—will certainly drive inflation. Insecurity and an uncertain future add to market volatility, as we can plainly see at the pump.

One danger that we need to address is food insecurity and the loss of household purchasing power. Families, seniors and people living alone must not be forgotten by our policies. Coast-to-coast measures, such as cuts to gas taxes, are not the solution. We need to think not only about these groups of people, but also about those whose business models will be disproportionately affected: transport (including trucking), taxis, small business, and agriculture. We will be there for them.

We have more proposals for Québec in connection with this year’s budget. However, we do see that this year’s report includes many of Québec’s recommendations. Having a minority government, with strong representation by the Bloc Québécois, is beneficial for our nation. Nevertheless, here are some recommendations we submitted that we would have liked to see in the final report:

1. That the government increases the Canada Health Transfer (CHT) from 22% to 35% of health care costs, and then by 6% annually.
2. The government must restore the funding for the Canada Social Transfer (CST) to its 1994–95 level.
3. The federal government must quickly confirm that Chantier Davie will be the third shipyard in the National Shipbuilding Strategy (NSS) so that Davie can build one of the polar icebreakers.

Supplementary Opinion of the New Democratic Party of Canada

The committee heard compelling testimony and received many well-crafted recommendations for consideration for the prebudget consultation in 2022-2023. New Democrats welcome many of the recommendations included in the main body of the report.

New Democrats recognize that the pre-pandemic status quo was failing Canadians. Before the pandemic many Canadians were within only \$200 of not being able to pay their bills at the end of every month. Meanwhile, Canadians were losing, and continue to lose, around \$25 billion in revenue for public services every year as the super-rich legally shuttle their money out of the country through the use of tax havens.

The pandemic only exacerbated these differences between the super-rich and everyone else. Near the end of 2021, the Parliamentary Budget Officer reported that 40% of the Canadian population currently share only 1% of the wealth Canada produces, while the 1% of Canadians at the top share 25% of the wealth between them. If we are to transform Canada into something better than the pre-pandemic status quo, these inequities cannot continue.

Two years into the pandemic, life is getting even harder for most Canadians. Tight supply of goods, labour shortages, production interruptions, droughts and now the economic consequences of Russia's illegal and unjustified invasion of Ukraine are all contributing to higher prices at the grocery store and the pump.

Public investment of various kinds will be necessary for some time to support certain sectors of the economy as they continue to recover from the economic consequences of the pandemic. At the same time, public sector investment is urgently needed to lead the transformation our infrastructure in the face of the climate crisis, heal our exhausted healthcare system, promote reconciliation with Canada's Indigenous peoples, tackle the housing crisis and eliminate poverty to ensure that all Canadians can live with dignity.

These goals represent an ambition worthy of Canada, but require certain principles and approaches that are not represented in the main body of the report.

Tax Fairness

The Canada of our dreams requires everyone to pay their fair share. This is incompatible with the aggressive trend toward greater wealth inequality that has been steadily accelerating over the last few decades.

The main body of the report fails to recommend solutions adequate to reverse this trend. New Democrats believe Canada must move act on recommendations by organizations like Canadians for Tax Fairness who, among other things, proposed: (1) that the large corporations who saw a

marked increase in profits during the pandemic pay a higher rate of tax on those additional profits, and (2) that Canada implement a 1% tax on fortunes of over \$10 million.

Expediting the creation of a public beneficial ownership registry, as recommended by groups like the Publish What You Pay coalition, would not only provide a foundation to implement real tax fairness in Canada, it is also an important step in combatting the nefarious effects of a domestic and international financial system that is simply not transparent enough. These effects are in the spotlight as Canada and its allies work to push back against Vladimir Putin and his cronies in the face of the illegal and unjustified invasion of Ukraine.

Climate Crisis

For as much suffering and economic strife the pandemic has created, climate change promises to do even more in the years and decades to come. The world still has a window to reduce the severity of the changes that are to come and Canada has an important role to play in that effort.

New Democrats endorse many of the climate-related recommendations in the main body of the report, but we believe that a successful transition to a low-carbon future has to be centered on workers. The Green Budget Coalition had a number of recommendations in this regard, including: (1) implementing and adequately funding the Task Force on Just Transition for Canadian Coal Workers and Communities' full suite of recommendations and (2) creating and adequately funding a federal authority with a mandate to create, and support the implementation of, a strategic plan for guiding the Canadian economy into a low-carbon future.

There are more recommendations we could highlight, but the problem is not a shortage of good recommendations on how to proceed, or even a lack of affirmations by government of their intention to proceed. The problem has been a lack of political will to actually do the things we know need to be done.

New Democrats urge the government to finally act on the climate file with the sense of urgency that these matters deserve.

Healthcare

Throughout the pandemic, healthcare workers have made significant sacrifices to protect and care for Canadians. We hear that they are exhausted and the facilities they work in have been pushed to the limit. Even still, they continue to care for Canadians in this difficult time. We thank them for their continued dedication.

The federal government should manifest the gratitude of Canadians in this regard by getting serious about repairing our overstrained health system.

The committee heard from many witnesses is that we need a simple, but significant, increase in the Canada Health Transfer from Ottawa to the provinces. New Democrats support this call.

We also believe the federal government should convene the provinces and territories to prepare a pan-Canadian healthcare workforce strategy to recruit, train and retain the healthcare workers we need to see us through the pandemic, address the backlogs it caused and set a higher benchmark for care into the future. While provinces and territories should lead the implementation of this plan, the federal government should play the lead role in funding it.

The pandemic clearly showed the negative impact that profit-seeking can play in the delivery of health services. Nowhere was it more apparent than in the long-term care sector. As we rebuild our health system coming out of the pandemic, it is important that we base our reforms on the principle of public delivery. That is why New Democrats support the recommendation of witnesses like UNIFOR, who call for an end to private, for-profit long-term care. A good place to start would be for the federal government to transfer the federally-owned long-term care company Revera into public ownership.

We know that in too many cases, the cost of healthcare continues to be a barrier to access. The creation of a national, universal, single-payer pharmacare program is the way to increase access to prescription drugs and lower the cost to both patients and taxpayers. It is beyond time that the government should move quickly to make this proposal a reality.

Another important area of healthcare where cost restricts access to care is dental care. We support recommendations along the lines of those proposed by the Canadian Dental Association to ensure that all Canadians have access to basic dental care.

Reconciliation

New Democrats are pleased to see the Finance Committee support the full implementation of both the 94 Calls to Action of the Truth and Reconciliation Commission and the 231 Calls to Justice from the National Inquiry into Missing and Murdered Indigenous Women and Girls.

We were also pleased to see the committee endorse a number of recommendations that would contribute to the economic empowerment of Indigenous peoples and recognize that they should have the power to determine their own economic futures.

Once again, this is an area where the major problem has been a lack of political will on the part of the government to push ahead with the implementation of these measures. We urge the government not make anymore excuses or cause any more delays in moving ahead on initiatives to support and empower Indigenous people in Canada.

Housing

For decades, the price of rent and housing has been outpacing inflation and eating up a larger share of Canadians' household budgets. The longer the federal government waits to act, the longer it will take for prices in the Canadian market to cool.

In addition to recommendations in the main body of the report, the government should act now to eliminate the preferential tax treatment for real estate investment trusts, as recommended by Canadians for Tax Fairness. It should also act swiftly on its election commitment to ban blind bidding.

Dignity for all

As wealth inequality grows and the middle class shrinks, women, racialized people, seniors and people living with disabilities continue to be more likely to suffer the worst effects of poverty. If we ensure everyone is paying their fair share, Canada is wealthy enough to secure a basic level of comfort and dignity for all our citizens.

That is why New Democrats support the recommendations in the main body of the report to develop a basic income program for Canada, which we believe should provide a guaranteed liveable basic income for all Canadians.

In the meantime, the federal government could alleviate a significant amount of suffering by raising the Guaranteed Income Supplement and establishing their proposed new Canada Disability Benefit without delay. We believe that, until a guaranteed liveable basic income can be established, these programs should reflect the Canadian Emergency Response Benefit standard of \$2,000 per month, with an additional \$200 per month for people living with disabilities in recognition of the additional costs that often come with living with a disability.

Beyond that, the disability community and employers would have liked to see a recommendation suggesting the government continue and expand the Ready Willing and Able program. New Democrats agree with this recommendation.

We recognize that many people are still struggling with job loss or significantly reduced hours as a result of the pandemic. This is why the eligibility criteria of the Canada Worker Lockdown Benefit must be expanded to include workers in hard-hit industries, like independent travel agents who have been left since November 2021 without any meaningful income support as their industry continues to recover from the pandemic.

When Canadians are sick, whether that be with cancer, or long covid, they should trust they will be able to access their employment insurance benefits. New Democrats are pleased to see the recommendation for the EI caregiving benefit to be increased to 52 weeks, but would have welcomed the inclusion of a 52 week EI sickness benefit.

These are just some of the things New Democrats believe we must do to ensure that our pandemic recovery puts Canada on the road to a prosperous, sustainable future in which all Canadians can share the benefits of our collective prosperity.

