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CANADA

SHAPING OUR ECONOMIC FUTURE: CANADIAN PRIORITIES

Report of the Standing Committee on Finance

Peter Fonseca, Chair

FEBRUARY 2024
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

SIXTEENTH REPORT

Pursuant to its mandate under Standing Order 108(2), the committee has studied Pre-Budget Consultations in Advance of the 2024 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

Commit to a comprehensive review of innovation programs to eliminate duplication and establish “freedom to operate” structures, including as part of the launch of the Canada Innovation Corporation. 60

Recommendation 2

Review all capital programs designed to support innovators to prioritize grants over loans, augment funding thresholds where it makes sense, mandate the formulation of strategic intellectual property plans and streamline access for businesses. 61

Recommendation 3

Convene a federal-provincial-territorial innovation summit. 61

Recommendation 4

Provide incentives that encourage Canadian venture capitalists to invest in Canadian companies by offering compelling financial supports that de-risk investments. 61

Recommendation 5

Modernize research and development programs by helping companies undertake high-risk research where near-term returns on investment and commercialization are absent. 61

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Increase and coordinate commercialization funding to enable regional organizations with a national platform to supercharge start-ups across the country. 61

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Recommendation 9

Introduce an equipment modernization and cybersecurity tax credit. 61

Recommendation 10

Support the creation of wet lab spaces across the country, providing opportunities for start-ups in a wide variety of industries to arrive at a proof of concept and viable product stage, including in the life sciences sector. 62

Recommendation 11

Support research, development and innovation at post-secondary institutions across Canada through targeted funding supports to advance research or aid in the commercialization of ventures created within the post-secondary system. 62

Recommendation 12

Ensure robust intellectual property protection of innovative products that give innovators the confidence to invest time and significant resources into research and development that spans over many years. 62

Recommendation 13

Increase funding to combat the heightened risk of intellectual property migration resulting from the scale of the United States' *CHIPS and Science Act* and develop a national semiconductor strategy. 62

Recommendation 14

Explore the creation of a national industrial strategy, in partnership with businesses across Canada and economic sectors, to drive a cohesive approach to economic growth that leverages Canada's traditional and emerging economic strengths. 62

Recommendation 15

Establish a consistent, green and shared industrial strategy that provides for targeted investments in the energy transition that create quality jobs, environmental gains, and investments within the territory and make strategic use of government procurement from an environmentally responsible perspective. 62

Recommendation 16

Create industry councils to bring together all levels of government, business, and labour and convene every two years. 62

Recommendation 17

Develop a dedicated artificial intelligence commercialization and intellectual property strategy with a focus on scaling Canada's domestic artificial intelligence technology firms, including incentive programs for the responsible adoption of Canadian artificial intelligence technologies. 63

Recommendation 18

Increase support for capital development projects and the adoption of advanced technologies in the manufacturing sector to markedly increase Canada's productivity and bolster industrial development opportunity. 63

Recommendation 19

Collaborate with the United States to build a North American electric vehicle industry and supply chain beyond the *Inflation Reduction Act*. 63

Recommendation 20

Provide more support and incentives to encourage domestic manufacturing production and value-added exports, including support for small and medium-sized manufacturing companies in their export contracts by offering them more programs to mitigate the risks associated with their first forays into international markets..... 63

Recommendation 21

Develop a long-term national aerospace industrial strategy that includes clear plans for defence..... 63

Recommendation 22

Create a national space council to compete in the race for the new space economy, with the federal government playing a pivotal role in convening industry partners and fostering the space sector as regulator, capital provider, or operational partner..... 63

Recommendation 23

Encourage investment in currently uneconomic minerals by assessing potential benefits of support for supply chain resiliency or strategic value, including cases in which global players have significant command of global supply or pricing dynamics. 63

Recommendation 24

Develop and implement a forest sector industrial strategy, in collaboration with key rights-holders and stakeholders..... 64

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Prioritize the allocation of spectrum through measures such as increasing the quantity of spectrum available and subsidizing rural deployment. 64

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Examine the adverse consequences of foreign direct investments in the technology sector, particularly with regard to talent acquisition. 64

Recommendation 27

Examine competition policy that currently allows industry consolidation for a small number of oligopolistic firms. 64

Recommendation 28

Strengthen competition rules to allow more small and medium-sized businesses to compete and lower costs for consumers. 64

Recommendation 29

Expand the AgriStability program by increasing the coverage rate to 85% of the reference margin while maintaining the compensation rate at 80% as introduced in the Sustainable Canadian Agricultural Partnership. 65

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Continue to support farmers through the Advance Payments Program by increasing on a permanent basis the interest-free limit for advances. 65

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Implement a special assistance program specifically for the agricultural sector to limit the impact of higher interest rates on the financial health of agricultural businesses. 65

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Strengthen investment in agriculture by partnering with businesses on research, product development and the commercialization of the agri-food sector, while developing policy mechanisms and supports to incentivize private-sector research and development investment. 65

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Support capital investment in agricultural processing to help Canada meet global food demand, while promoting value-added economic activity in commodities bound for export. 65

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Protect farmland and facilitate succession by creating an agricultural gifts program and a fund to support access to farmland. 65

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Spend aggressively to achieve the objectives and indicators that will be established under the Sustainable Agriculture Strategy. 66

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Foster sustainable agricultural practices by providing funding to train and hire 1,000 additional advisory services officers and by expanding the On-Farm Climate Action Fund. 66

Recommendation 38

Provide a stable and predictable budget for agronomic and agri-environmental research and innovation. 66

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Provide an organic certification cost-share program. 66

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Amend the eligibility criteria for the Agricultural Clean Technology program to make it accessible to smaller businesses and standardize access regardless of client type. 66

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Recommendation 42

Implement measures to support sustainable agriculture to help Canada become a leader in sustainable and innovative agriculture with a resilient and diversified food system. 66

Recommendation 43

Provide a 40% investment tax credit to small-scale agricultural businesses that purchase equipment to ensure growth and profitability. 66

Recommendation 44

Introduce a permanent accelerated capital cost allowance across all classes of farm equipment that would allow producers to depreciate 100% of their capital allocated to purchases of farm equipment for the first fiscal year. 67

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Implement measures to support a farmer’s right to repair their farm machinery. 67

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Provide incentives for food and beverage manufacturing companies to invest in innovation and boost competitiveness through increased automation and digitization. 67

Recommendation 51

Ensure a consistent and coordinated approach to support supply chain resilience for Canada’s food system, including by:

- **implementing the recommendations of the National Supply Chain Task Force;**
- **investing in on-going monitoring and intelligence gathering related to global and Canadian food supply chains;**
- **investing in measures to buffer Canada’s food system from external shocks and support food supply chain resilience, starting with a critical assessment of key risk factors and vulnerabilities along the food supply chain;**
- **establishing protocols for engaging stakeholders in the event of a serious national or regional food supply chain disruption; and**
- **working with sub-national governments to ensure a coherent approach to emergency management, including a single point communication system for industry. 67**

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Reduce dependency on food imports by investing in intra-provincial and interprovincial food transportation, warehousing and cold storage infrastructure to decrease food waste, transportation costs and greenhouse gas emissions. 68

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Help ensure that healthy eating is affordable in public institutions by enhancing the infrastructure and capacity of partner institutions and agencies. 68

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Make investments to enhance access to nutritious and traditional foods, sustainable food systems, and environmental protection initiatives. 68

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Make important commercial species, such as mackerel, snow crab, seal, northern shrimp and northern cod, a priority in assessing the health of Canada’s marine species and determining management plans based on those assessments. 68

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Provide funding for scientific research to establish baseline data in fishing areas where on-water wind generation is proposed. 69

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Reduce the number of licenses for some species of fish, such as groundfish, tuna, herring and mackerel by a minimum of 50% through a targeted license buy-back program to put these fisheries in line with available quotas. 69

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Invest in government modernization initiatives and services that will improve the passenger experience through Canadian airports. 69

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Expand the current verified traveller program to be a true domestic trusted traveller program similar to the TSA PreCheck program in the United States. 69

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Launch a review of the Canadian Transportation Agency’s mandate and provide it with greater independence, authority and commensurate funding needed to respond more effectively to supply chain issues. 69

Recommendation 62

Continue purchase incentives for zero-emission light duty vehicles by:

- basing the zero-emission vehicle (ZEV) rebate program on the price relative to electric range;
- funding ZEV rebates through a feebate system where purchases of the most polluting new vehicles would be subject to polluter-payer fees;
- establishing an income-tested incentive program to make ZEVs more accessible for low- and modest-income consumers;
- removing the iZEV program cap for high-use vehicle fleets, such as taxi, carshare, rideshare, and ride-hailing companies;
- working with trusted electric vehicles organizations to educate and supporting the industry salesforce; and
- implementing a green scrappage program for polluting vehicles which would offer rebates for zero-emission modes of transportation..... 69

Recommendation 63

Continue purchase incentives for zero-emission medium-, heavy-duty, and off-road vehicles by:

- continuing predictable and long-term funding for municipalities, transit agencies and school bus operators to help them convert their entire fleet buses to electric, including by making funding more readily available to the latter through the ZETF program and launching campaigns to raise awareness of financing opportunities; and
- accelerating business cases for medium- and heavy-duty zero-emission vehicle fleets with funds for transition planning and for the purchase of electric trucks..... 70

Recommendation 64

Accelerate access to electric vehicle (EV) charging infrastructure by:

- **setting targets aligned with Natural Resources Canada’s latest reports on public and residential infrastructure needs in key areas, including specific targets for northern, rural, and Indigenous communities;**
- **introducing provisions in the upcoming review of the National Model Building and Electrical Codes to have all new residential parking spots be “EV-ready” and 20%-40% of new non-residential parking spots include the basic electrical infrastructure needed for EV charging;**
- **establishing charging hubs on underused government-owned lands, particularly in high-density urban areas, open to all charging operators without exclusivity, and accessible to the public;**
- **supporting the installation of newer, more efficient electrical panels and EV charging infrastructure as part of existing home energy retrofit programs; and**
- **establishing a dedicated grant-based incentive program to support the deployment of large-scale EV charging installations and electrical service upgrades, to facilitate the medium- and heavy-duty segments, particularly in the truck sub-sector. 70**

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Reform and improve the Employment Insurance program, including by:

- **providing up to 50 weeks of regular Employment Insurance benefits;**
- **increasing eligibility across sectors and job classifications, including making Employment Insurance benefits available to self-employed performers;**

- increasing Employment Insurance benefit rates and raising the ceiling on insurable earnings for all recipients to ensure a livable income;
- extending the Employment Insurance benefit period to a maximum of 52 weeks for caregivers who temporarily quit their jobs to care for a family member;
- ending the 50-week restriction on combined special benefits and regular benefits, which disproportionately punishes women; and
- extending Employment Insurance access to all migrant workers. 77

Recommendation 90

Substitute permanent immigration in place of low-wage, temporary migration and reform the Temporary Foreign Worker Program and International Mobility Program by:

- replacing tied work permits with open permits;
- establishing a pathway to permanent residency for all low-wage migrant workers who want to apply; and;
- giving workers participating in the Temporary Foreign Workers Program the right to change employer; and
- simplifying the application process, increasing transparency for applicants, providing greater predictability for employers, and identifying measures to address processing delays particularly for applications originating in Quebec..... 78

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Create dedicated tourism and food service sector streams with a permanent residency track under the Temporary Foreign Worker Program. 78

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Work with provinces, territories and municipalities to ensure a coordinated approach to affordable housing, public transportation and other infrastructure needed to support a local workforce. 79

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Provide funding to support development and implementation of a national workforce strategic plan – as well as a secretariat that would support this plan – for agriculture and food and beverage manufacturing. 80

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Reinvest in North African embassies to reduce processing times for immigration applications from this area. 80

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Develop strategic, skills-based immigration programs aligned with labour needs, including those of the manufacturing sector. 80

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Continue to provide funding to immigration support services. 80

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Make investments based on real needs to close the educational attainment gap and address critical funding shortfalls in language, education transportation, and facilities. 81

Recommendation 108

Make investments to immediately build, replace, repair, and expand First Nations schools and teacherages and eliminate overcrowding. 81

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Make investments to expand adult education programming that meets the unique needs of First Nations adult learners. 81

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Instruct the Canada Mortgage and Housing Corporation to revise the National Housing Strategy to prioritize and establish a funding program to assist universities to build affordable, accessible on-and-off campus student housing. 81

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Unlock housing supply by investing to support the addition of 75,000 student-oriented units to be completed within six years. 81

Recommendation 113

Commit to a national post-secondary framework that sets out robust and reliable funding and standards for all post-secondary education institutions in the country, ensuring affordable, accessible, quality public education for all, and decent working conditions for those employed by these institutions. 81

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Establish a minimum threshold per institution for awarding Canada Graduate Scholarships at the master’s and doctoral levels so that these scholarships are distributed more equitably among Canadian universities. 82

Recommendation 115

Increase both the number and value of graduate student scholarships and post-doctoral fellowships and significantly invest in Canada Graduate Scholarships (CGS) programs at the master’s and doctoral levels by:

- increasing the annual value of CGS awarded by the three granting councils and adjusting it annually for inflation;
- doubling the number of master’s and doctoral CGS; and
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Invest and work with provincial, territorial, municipal and Indigenous partners, as well as various stakeholders, to develop a national school food policy and work toward a nutritious school meal program. 83

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Design, promote and increase support for financial literacy programs delivered to Canadians through the Financial Consumer Agency of Canada. 83

Recommendation 123

Create 750 new Canada Research Chair positions for early and mid-career researchers (Tier II) with five years of research operating support and funds for research infrastructure. 83

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Invest in a strong workforce development strategy that explicitly recognizes care work and infrastructure under the Sustainable Jobs Plan. 83

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Establish a permanent “tripartite plus” advisory council to provide advice and recommendations to the minister with respect to skills development and labour-market policy. 83

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Prioritize broad access to vocational education, training and apprenticeship opportunities for all workers, with targeted incentives to increase opportunities for disadvantaged and underserved groups including women, Indigenous workers, youth, lower-skilled workers, workers with disabilities, newcomers to Canada and workers of colour. 84

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Collaborate and implement permanent solutions to seasonal employment challenges, such as re-skilling programs and support to aid in the transition to work. 84

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Work with provinces and territories, unions, employers and regulators to develop a national strategy to ethically recruit, register and retain internationally educated nurses and other health care professionals in the Canadian health care system. 85

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Include measures in bilateral health agreements with provinces and territories that phase out private nursing agencies from provincial spending. 85

Recommendation 138

Implement a dental insurance program for seniors or, in the absence of an agreement with the provinces and territories, provide eligible individuals with direct financial support for dental care. 85

Recommendation 139

Accelerate current plans to introduce a national, public pharmacare program in Canada, realigning with implementation timelines contained in the final report of the Advisory Council on the Implementation of National Pharmacare in order to bring in full universal public pharmacare by 2027. 85

Recommendation 140

Ensure that the new pan-Canadian pharmacare program complements the existing system in Quebec to maintain the latter’s flexibility and universality. 86

Recommendation 141

In consultation and collaboration with, municipalities, provinces, territories and Indigenous peoples, increase specific mental health funding to provinces and territories either through the Canada Health Transfer or by creating a Canada mental health transfer, as well as to the federal Non-Insured Health Benefits Program, and accelerate the delivery of increased and sustained funding to existing and new organizations and service providers across Canada that deliver trauma-informed mental health-related programs and services, such as:

- peer supports;

- eating disorder recovery programs;
- supports for school-aged children, located in schools;
- targeted supports for specific groups such as youth, Indigenous populations, Black and racialized young women and girls, Two-Spirit, lesbian, gay, bisexual, transgender, queer, intersex people and individuals with sexually and gender-diverse identities;
- supports in the child and youth sector;
- supports for mental health literacy and emotional regulation and empathy training for families, parents and children and youth;
- supports on university and college campuses;
- sexual assault and violence survivor supports;
- supports in rural and remote communities, including clinical and virtual care; and
- culturally sensitive supports for immigrant, refugee, and newcomer women and girls and temporary residents. 86

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Make investments to support interim and transformational approaches to accessing lands and resolving over 1,300 additions to reserve applications. 88

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Create a new center for the resolution of specific claims to coordinate the co-development and joint implementation of reform to the way specific claims are resolved. 88

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Make investments to enable First Nations to perform good governance and provide adequate services to their citizens no matter where they reside. 89

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Create a new First Nation-led procurement organization to support First Nations businesses in securing procurement opportunities and meeting the federal 5% Indigenous procurement target. 89

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Provide investments for First Nations engagement in the *Cannabis Act* review. 89

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Support truth and commemoration including by undertaking to ensure First Nations-led approaches in national commemoration activities and monuments and repatriating artifacts and remains. 89

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Acknowledge Indigenous customary laws and legal norms and resolve First Nations overrepresentation in the criminal justice system. 89

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Strengthen First Nations mental wellness workforces to reduce burnout and increase access to holistic, culture-based, and intergenerational trauma-informed interventions. 89

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Acknowledge Canada’s obligation to provide adequate, predictable and sustainable funding to close socio-economic and infrastructure gaps faced by First Nations. 89

Recommendation 161

Ensure that first nations enjoy the same standard of living as non-indigenous Canadians and achieve equity and equality for all. 90

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Bridge the digital divide for First Nations by meeting the minimum broadband standards outlined in High-Speed Access for All: Canada's Connectivity Strategy. 90

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Continue to provide funding to organizations providing child and family services to urban, rural and northern Indigenous people. 90

Recommendation 164

Move more quickly, with respect to loan guarantees for Indigenous people in large resource projects, so projects can start and economic Indigenous reconciliation can be realized. 90

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Acknowledge the importance of Indigenous people's involvement and support partnerships in economic development renewables projects by allowing Indigenous entities, not just taxable corporations, to fully participate in investment tax credits. 90

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Continue to invest in Jordan's principle so that First Nations children can get access to the medical and mental health services they need. 90

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Consider an expansion or investments in the Urban Programming for Indigenous Peoples program in ways that continue to allow child and family services organizations to expand their service delivery. 90

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Work with other levels of government to transform the social assistance system in order to implement a guaranteed basic income for working-age adults aged 18 to 64, including those living on reserves, migrant workers, temporary and permanent residents and refugee claimants. 92

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Expand non-profit and publicly owned early learning and childcare with more funding to the Early Learning and Child Care Infrastructure Fund. 92

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Invest in the development and implementation of a national action strategy on volunteerism to support volunteer activity across the country and the organizations that rely on the work of volunteers to support Canadians. 92

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Transform the Canada Workers Benefit into an enhanced Canada working-age supplement to support people aged 18 to 64 living with poverty and food insecurity. 92

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Create a fund to support a national pilot program for food banks to drive food bank innovation, evolution and impact across the country. 92

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Fund the creation and implementation of a workforce development strategy in collaboration with the charitable sector. 92

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Safeguard and assure the continued success of the Terry Fox Humanitarian Award, which has served over 1,027 young Canadians who have uniquely demonstrated extraordinary humanitarian contributions to local, regional, and global communities while overcoming significant obstacles in their pursuit of post-secondary education. 93

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In consultation and collaboration with, municipalities, provinces, territories and Indigenous peoples, continue to fund organizations and initiatives that support women's safety, reduce poverty and foster economic empowerment, such as universally accessible and affordable childcare, safe and affordable housing and shelter space, and access to education, training and employment opportunities. 93

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Increase the Old Age Security pension for seniors aged 65 to 74 and review the method for indexing to account for wage growth in Canada. 94

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Implement more robust measures to raise the average age of retirement by:

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- increasing the income threshold below which the Guaranteed Income Supplement is not reduced; and
- reviewing the restrictions, conditions and tax implications involved in converting a Registered Retirement Savings Plan to a Registered Retirement Income Fund. 94

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Incentivize innovation to bring down costs of building homes and focus on measures and incentives to stimulate Canada’s housing supply. 98

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Avoid adding costs through codes and regulations by streamlining approvals for local government, and increase capacity of approval bodies. 98

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Accelerate the rollout of the National Housing Strategy’s Federal Lands Initiative and introduce a dedicated five-year, Public Land Acquisition Fund to acquire additional land for the construction of non-market, affordable rental housing. 98

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Allow for the pro-forma land value to be captured by non-profits seeking to build housing on their land when proposals are brought forward to it. 98

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Allocate capital funding to the Affordable Housing Fund to build a minimum of 100,000 new units per year, in conjunction with provincial partners and other public contributions. 98

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Combine the terms and conditions of some of Canada Mortgage and Housing Corporation’s programs, like MLI Select, for funding new rental projects. 98

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Create a housing acquisition fund to assist the community housing sector to acquire existing affordable rental buildings. 98

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Make the Rapid Housing Initiative a long-term program with recurring and predictable funding beyond 2024. 98

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Launch and implement the Co-operative Housing Development Program as part of a wider strategy to double the non-market housing across the country. 99

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Reduce cost pressures that emanate from the actions of private companies with an ambitious expansion of affordable and non-market housing, and exercise better control over the cost of housing and the cost of rent. 99

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Reallocate National Housing Strategy funds to and invest massively in social and affordable housing, both for acquisitions and renovations, to address the housing crisis, combat homelessness and counter the decline in housing starts, including by providing resources for construction, alongside the provincial and municipal governments, and by providing grants to guarantee the tenants’ return to and maintained occupancy of the premises regardless of income. 99

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Create a national housing plan that recognizes that decent housing is a human right, starting with a commitment to the necessary resources to ensure all Northerners have access to affordable and adequate housing, by national standards and building codes, within five years. 99

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Preserve the educational fair dealing exception under the *Copyright Act*. 100

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Update the *Copyright Act* to ensure artists are compensated when their work is used, expand moral rights provisions to strengthen artists' common law "right of personality" and strengthen economic rights provisions to keep up with international standards, and technological advancements. 100

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Expedite amendments to the *Copyright Act* and support reforms that benefit Canadian-owned independent music..... 100

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Introduce legislation to provide protections for performer’s images, likeness, voices, and performances to prevent unauthorized replacement of human performances by artificial intelligence technology. 101

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Institute an un-waivable right for performers in making available fixed performances to on-demand and interactive streaming, both for sound recordings and audiovisual recordings. 101

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Introduce tax measures to incent businesses to advertise with private sector Canadian news outlets and bring fairness to the different tax treatment of advertising purchased from foreign websites to ensure media organizations are not deprived of revenues. 101

Recommendation 214

Provide an annual operating budget for all community, Indigenous, and campus-licensed radio stations, which could be established and administered by the Community Radio Fund of Canada. 101

Recommendation 215

Make advertising with campus and community radio stations mandatory for all government advertising campaigns. 101

Recommendation 216

Increase funding for the Local Journalism Initiative and ensure the funding is timely. 101

Recommendation 217

Continue efforts to achieve a more equitable, diverse, and inclusive recorded media industry. 101

Recommendation 218

Expedite the regulatory implementation of the *Online Streaming Act* through the Canadian Radio-television and Telecommunications Commission to ensure the long - term viability of Canada’s public interest broadcasters and avoid irreversible cuts to operations and programming they support. 101

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Ensure that new funding mechanisms resulting from the *Online Streaming Act* prioritize FACTOR and Musicaction. 102

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Increase annual contributions to the Canada Music Fund to ensure better and more stable funding for the music sector, taking into account inflation, labour shortages and the unique circumstances of the entertainment sector, with a view to providing export and financial support for:

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Fulfill the commitment to a permanent increase to the Canada Music Fund along with additional funding for new live programming. 102

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Provide permanent funding to Canadian Heritage’s arts branch, heritage programs and the Canada Council for the Arts to ensure a resilient, equitable future for the Canadian arts and culture ecosystem, its workers, buildings, and communities. 102

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Implement the Minister of Canadian Heritage’s mandate letter commitment to support Canadian authors and book publishers by permanently increasing funding to the Canada Book Fund. 102

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Review the eligibility requirements for existing funding streams, such as tourism grants, major events grants and Canadian Heritage funding programs, with consideration of the current composition of the arts sector, which includes increasingly interdisciplinary organizations working in modern and innovative ways. 103

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Encourage audience attendance by implementing a tax credit for individuals to buy tickets to Canadian theatre productions; and investing in a public campaign through Destination Canada that promotes Canadian live performances as a tourist experience and to encourage audience return. 103

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Continue to include language clauses when transferring funds to provinces and territories for various initiatives. 104

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Support francophone caregivers by investing in better access to services and resources. 104

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Together with the other levels of government, improve funding for public transit, including by

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- **renewing the emergency operating funding of 2022, and**
- **providing additional funding for asset quality maintenance in order to preserve current service levels, and enable more people to benefit from modern, efficient public transit. 105**

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Make investments across the drinking water supply chain to eliminate drinking water advisories in First Nations communities. 105

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Make investments across the wastewater supply chain in First Nations communities to address chronic underfunding and mitigate threats to health and wellbeing due to inadequate sanitation. 105

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Advance the implementation of the national infrastructure assessment and develop, jointly with industry and all orders of government, a 25-year plan for infrastructure investment that includes housing and trade-enabling infrastructure. 105

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Prioritize funding for infrastructure projects under direct federal control, such as investments in capacity and added security for marine, rail and air transportation, and military assets, as well as to infrastructure that supports population growth and support the movement of goods through to the world, such as the Investing in Canada infrastructure program for regional and local infrastructure and national trade corridors funding. 106

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Create a direct income verification mechanism between lenders and the Canada Revenue Agency as a means to dissuade mortgage document fraud. 108

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In consultation and collaboration with, municipalities, provinces, territories and Indigenous peoples, ensure that an intersectional approach is applied to the National Action Plan to End Gender-Based Violence and the Federal Strategy to Prevent and Address Gender-Based Violence, and that commitments to funding for organizations serving victims and survivors are included in the National Action Plan to provide a comprehensive continuum of culturally appropriate services in one location, to facilitate access to these services for victims and survivors. 108

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Top up its investment to implement the National Action Plan to End Gender-Based Violence and earmark funding specifically for organizations representing francophone and Acadian women in minority communities..... 108

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In consultation and collaboration with, municipalities, provinces, territories and Indigenous peoples, fund the development of a red dress alert for missing and murdered Indigenous women, girls and Two-Spirit people. 109

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Foster a net-zero economy, while respecting workforce agreements with provinces and territories, by investing in workforce development through tax credits covering tuition for sustainable careers, by increasing funding for “skills in a net-zero economy,” by investing in the creation of a new program to support regional planning and fund initiatives that create sustainable jobs, and in innovation to decarbonize the industrial sector and in the economic diversification of communities affected by the transition..... 114

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Support a renovation wave for climate resilient homes and affordable home by expanding and coordinating existing investments and programs to centrally deliver home upgrades to ensure impactful investments that integrate health, affordability, and adaptation targets, and accommodate the unique needs of Indigenous, northern and remote communities. 114

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Expand the scope of certain programs intended to boost energy-efficient retrofits to also include large rental properties. 114

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Pass legislation to ensure that Canadian banks have plans, targets and practices consistent with Canada’s climate commitments and the objectives of the Paris Agreement, including measures to reduce financed emissions..... 114

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Develop a standard definition for “net-zero aligned investment,” include emission reduction estimates alongside policies, and support the work of the Sustainable Finance Action Council, particularly its transition taxonomy project. 114

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Commit to economic reconciliation, climate action, Arctic sovereignty, sustainable development and building a resilient pan-Canadian grid. 115

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Speed up and expand clean technology incentives to help manufacturers adapt to and advance Canada’s climate change plans. 115

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Limit the production of residual materials by creating a home appliances and electronics repair fund and a reusable container and packaging fund..... 115

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Provide an actionable plan for a sustainable aviation fuel industry in Canada. 115

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Show leadership by accelerating progress on the Greening Government Strategy. 115

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Prioritize the substitution of wood products and fibre-based bio-products over more greenhouse gas-intensive alternatives as part of its Greening Government Strategy and Canada Green Buildings Strategy. 115

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Design policies, such as more ecofiscality, to encourage Canadians to spend less on items that pollute and spend more on items that do not pollute. 116

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Implement a mechanism to ensure that emissions reductions are measured, verified and reported to the Canadian regulated credit system rather than a voluntary market. 116

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Implement the investment tax credits for clean electricity, clean technology and clean hydrogen quickly, ensure that they are comprehensive in coverage and consider how they can be further supported and leveraged. 116

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Expand eligibility for the clean electricity, clean technology manufacturing, and clean technology investment tax credits to include investments in energy generated using forest biomass and residuals. 116

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Put an end to the financial support of the oil and gas industry as soon as possible..... 117

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Directly finance the evolution of Newfoundland and Labrador's electricity grid. 117

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Significantly increase investments in the Disaster Mitigation and Adaptation Fund to accelerate the deployment of climate-resilient infrastructure. 117

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Increase investment in proactive wildfire mitigation and prevention strategies, with a focus on reducing fuel loads in Canada's forests, in addition to programs already identified through the Wildfire Resilient Futures Initiative. 118

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Develop strategies and programs to support rural municipalities in making informed decisions related to mitigating disaster risk, such as flooding, and provide funding for both the FireSmart Canada program to map wildfire risks and for community wildfire mitigation projects..... 118

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Heed the recommendations of the Climate Proof Canada coalition, the Insurance Bureau of Canada and the Lancet Countdown on health and climate change for Canada with respect to implementing the National Adaptation Strategy, in collaboration with the provinces. 118

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Provide funding for retrofits that increase the resilience of residential and commercial buildings and provide greater protection from the impacts of

extreme weather events caused by climate change as part of the National Adaptation Strategy. 118

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Establish climate adaptation hubs led by colleges to harness the power of applied research to support local communities and businesses in adapting to climate change. 118

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Build on the initial funding provided in Budget 2023 to fully launch a national flood insurance program. 118

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Invest in First Nations-led conservation and biodiversity preservation efforts. 118

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Deliver on Canada’s commitment to halt and reverse biodiversity loss by implementing the Kunming-Montreal Global Biodiversity Framework. 119

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Adopt a new distinct approach for budget-setting aligned with inherent rights of First Nations, international treaties signed by Canada, and respect for nation-to-nation relationships. 121

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Recognize that concern with the deficit should be overshadowed by more pressing priorities, such as supporting Canadians through the cost-of-living crisis, the housing crisis, climate disasters and more. 121

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Implement policies that complement the Bank of Canada’s policies to slow down price growth and lower the price of government services or offer them for free. 121

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Move ahead with a real, comprehensive program review. 121

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Recognize that claims that the federal deficit has been a significant cause of Canada's recent inflation are not credible..... 122

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Apply a more comprehensive gender-based analysis and ensure that the results are accessible to the public at large. 122

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Provide leadership and crack down on employee misclassification, which costs taxpayers and workers millions of dollars annually in payroll tax fraud. 122

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Follow Australia’s lead in enhancing tax transparency by introducing public country-by-country reporting requirements for multinational enterprises and their subsidiaries, including tax residency, ownership breakdown and entity type. 122

Recommendation 306

Make the fight against tax havens a foreign policy priority for Canada and take action to limit their use by:

- **increasing the transparency and accountability of the Canada Revenue Agency (CRA) and ensuring that the CRA works with Revenu Québec;**
- **reviewing how mandatory disclosure practices work;**
- **further regulating and restricting the use of voluntary disclosure;**
- **criminalizing aggressive tax avoidance and cracking down on tax cheats and enablers;**

- limiting and regulating out-of-court settlements;
- calling for an international financial registry and expanding country-by-country reporting and making it public;
- eliminating transfer pricing problems by introducing unitary taxation for corporations; and
- getting rid of double non-taxation..... 123

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Build, implement and maintain a comprehensive single pan-Canadian beneficial ownership registry..... 123

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Play a leadership role in securing a global minimum tax for multinational enterprises..... 123

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Undertake a comprehensive review of Canada’s tax system with the objective to improve labour productivity, meet the needs of Canada’s evolving economy, ensure Canada can compete internationally, recommit to tax neutrality, and make it simpler and fairer. 124

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Encourage the reinvestment of retained earnings with larger investment tax credits back into Canada..... 124

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Implement a temporary general investment tax credit, applicable to all investments in depreciable assets, including intangibles, at a rate of 5%, effective from now until 2025, followed by a reduction of the corporate income tax rate from 15 to 13%. 124

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Maximize the impact of existing flow-through share tax credits by relaxing the time limit for making qualifying expenditures, especially where regulatory delays prevent the company from spending in an allotted time frame, and making those costs eligible for the “look-back” rule..... 125

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Incorporate critical mineral pre-production costs into the new critical mineral exploration tax credit to spur production. 125

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Support investment in intellectual property by small businesses by providing refundable tax incentives. 125

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Establish an “intellectual property box” tax mechanism whereby income from patents and other intellectual property generated by activity in Canada would face a lower corporate tax rate..... 125

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Introduce a windfall tax for companies in all sectors that generate oversized profits due to crises, as well as on large food retailers to fund an extension of the Grocery Rebate. 125

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Institute incremental taxes on the profits of companies that have contributed to Canadian inflation through historically high profit margins, including the oil and gas sector and supermarkets..... 125

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Continue and expand the 2% tax on share buybacks. 125

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Apply an effective tax rate of at least 25% to multinationals and move forward with adopting its own tax on digital services, if necessary. 125

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Ensure taxes on technology and digital services remain aligned with international precedent and encourage technology development, commercialization and adoption. 126

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Introduce a four-year back-averaging system for professional artistic income to ensure tax fairness. 126

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Include the Anticosti Island village (Port-Menier) as a prescribed northern zone for the northern residents deductions, given its isolation..... 126

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Exclude aircraft and vessels from the luxury items tax. 127

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Review the zero-rated guidelines that apply to products at grocery stores to adapt to the current reality on the shelves. 127

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Make adjustment to the excise duty formula for cannabis so that it is limited to a 10% ad valorem rate, and to the operation of the duty, including the requirement to apply an excise stamp on cannabis products. 127

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Modernize the *Excise Act* to lessen the tax burden placed on Canada’s locally owned and operated craft breweries, allowing the industry to continue to grow, add jobs and contribute to local economies. 127

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Give a 90% excise duty exemption on the first 50,000 litres of absolute ethyl alcohol (LAA) of production of distilleries, an 85% exemption on the next 50,000 LAA, and a 75% exemption on the last 100,000 LAA bringing production to 200,000 LAA. 127

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Change the excise duty exemption for all-Canadian wine produced from honey or apples to also include all fermented products other than grapes. 127

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Amend section 178.8(4)(a) of the *Excise Tax Act* to address the problem of recreational vehicle dealers in Quebec paying the Ontario border tax in addition to the harmonized GST/QST..... 127

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Increase government procurement of Canadian tech and use public sector procurement to stimulate cybersecurity innovation in Canada by making government technology procurement practices more agile, challenge-based, and outcome-driven. 128

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Increase the global competitiveness of Canadian businesses by expanding access to customers, developing a procurement strategy for domestic small and medium-sized enterprises and reviewing procurement policies, including eliminating the lowest bidder rule with a view to enable Canadian businesses to access public contracts. 128

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Revise the federal procurement policy to forbid the use of replacement workers, directly or indirectly. 128

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Amend federal government procurement policy to ensure that every producer undertaking audiovisual work for the government adheres to all relevant collective agreements..... 129

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Introduce a mandatory requirement for contractors to hire apprenticeships on all federal procurement and infrastructure projects. 129

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Before implementing any cuts, develop a staffing plan for the entire public service that considers the needs across the public service and those of all who receive public services, in collaboration with bargaining agents. 129

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Create a body within the federal public service to provide services currently provided by contracted private consultants. 129

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Work with bargaining agents to amend the *Federal Public Sector Labour Relations Act* to bring it in line with measures and protections afforded under legislation in other sectors and include language requiring employers to pay workers properly and on time. 129

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Put public safety officers employed by the federal government on par with their counterparts who work in other jurisdictions. 129

Recommendation 343

Ensure that the recommendations stemming from the current review of the *Public Service Disclosure Protection Act* are adopted and that the Act is amended accordingly. 129

Recommendation 344

Find ways to not only hire and train pay advisers but also retain them, using the improved Phoenix Pay System. 129

Recommendation 345

Launch a national inquiry into why the Phoenix pay crisis happened, how it could have been prevented and why it has not yet been fixed. 130

Recommendation 346

Renew the negotiated memorandum of agreement on damages for Phoenix pay system errors and make Phoenix general damages compensation non-taxable. 130

Recommendation 347

Eliminate the backlog of Phoenix pay problems and pause overpayment recovery until all employees are paid what they are owed due to Phoenix pay system errors. 130

Recommendation 348

Settle the Black Class Action and Indigenous Class Action lawsuits in good faith by publicly apologizing to Black and Indigenous federal public service workers, providing restitution to address the financial loss and racial trauma suffered and fulfilling the requested remedies outlined in each lawsuit to address the systemic barriers facing Black and Indigenous workers. 130

Recommendation 349

Work to prevent Anti-Asian racism, Islamophobia, anti-Semitism, and all other forms of racism, hate, and discrimination in the federal public service by:

- implementing the Public Service Alliance of Canada’s recommendations;
- requiring all managers and staff in the federal public service to participate in regular training on racism, hate, discrimination and bias in the workplace, and demonstrate acquisition of defined competencies; and
- providing robust resources to protect employees from acts of discrimination, providing proper support when acts occur, and thoroughly investigating and remediating all such situations. 130

Recommendation 350

Repeal the changes to the *Public Service Superannuation Act* that raised the minimum, unreduced retirement age to 60 years old with thirty years of service or 65 years with two years of service, for anyone hired into the federal public service after 1 January 2013. 131

Recommendation 351

Streamline and simplify all federal funding applications for municipalities, including in relation to housing, infrastructure and climate change. 131

Recommendation 352

Create a dedicated Privy Council Office to coordinate electric vehicle responsibilities across departments and advise the Prime Minister on progress being made towards achieving the government’s electrification goals. 131

Recommendation 353

Extend the Canadian Chamber of Commerce Business Data Lab’s (BDL) partnership with Statistics Canada by three years to preserve valuable business data assets, while maintaining and expanding the suite of innovative BDL

outputs and real-time data made freely available to Canadian businesses, municipalities, academic researchers, and community groups. 131

Recommendation 354

In consultation and collaboration with, municipalities, provinces, territories and Indigenous peoples, fund organizations, such as Statistics Canada or other federal departments and relevant organizations and agencies, that are supporting research, or collecting disaggregated and intersectional data, on various issues of importance related to gender equality, including:

- intimate partner and family violence, as well as the prevalence and effects of traumatic brain injuries for survivors of this violence;
- violence against Indigenous women, girls and Two-Spirit individuals living in both urban and rural or remote regions, particularly in the context of resource development projects; and
- economic security, experiences of poverty and economic and financial abuse. 131

Recommendation 355

Take a leadership role on the North American Aerospace Defense Command modernization and increase defence budgets to meet NATO commitments and propel research and development activity. 132

Recommendation 356

Increase the international aid envelope over the 2021-2022 level. 132

Recommendation 357

Provide a targeted contribution in support of the United States government’s Multilateral Partnership for Organizing, Worker Empowerment, and Rights. 132

Recommendation 358

Make no further concessions on supply-managed products in future trade negotiations by supporting Bill C-282, An Act to amend the Department of Foreign Affairs, Trade and Development Act (supply management). 132

Recommendation 359

**Withdraw from the Canada-US Safe Third Country Agreement that puts
refugee claimants' lives at risk..... 132**



SHAPING OUR ECONOMIC FUTURE: CANADIAN PRIORITIES

INTRODUCTION

In June 2023, the House of Commons Standing Committee on Finance (the Committee) launched its annual pre-budget consultations by inviting Canadians to submit written briefs to share their priorities for the 2024 budget. The Committee then held pre-budget hearings in the fall between 21 September 2023 and 17 November 2023. While some of these hearings were held in Ottawa, the Committee had the opportunity to travel across the country for the first time since 2018 to hear from a wider range of Canadians. As part of these hearings, the Committee also held “open mic” sessions, which allowed even more Canadians to participate in the budgetary process. As well, the Committee invited other standing committees of the House of Commons to hold meetings and provide recommendations for the pre-budget consultations within their respective subject matter expertise.

Following these presentations from nearly 170 groups and individuals, and after having received over 850 written briefs, the largest number ever received for that process, the Committee presents a report on its priorities in advance of the 2024 federal budget.

The report is divided in five chapters, which reflect the wide range of views and proposals the Committee heard during its pre-budget hearings and present the Committee’s recommendations in each of these areas. These chapters organize the subject matter of the pre-budget consultations into the following categories: support for businesses, support for people, support for communities, climate change and energy policy and federal fiscal framework and government. In addition, Appendix A contains the proposals from organizations and individuals who appeared before the Committee. The topic areas discussed during the “open mic” sessions, as well as in the written briefs, are categorized in Appendix B and C, respectively.

SUPPORT FOR BUSINESSES

The Canadian gross domestic product (GDP) grew by 5.3% and 3.8% in 2021 and 2022 in the aftermath of the recession caused by the COVID-19 pandemic. Since then, annualized real GDP growth has declined, from 2.5% in the first quarter of 2023 to -1.1% in the third quarter of 2023. This slowdown in GDP growth is largely the result of the Bank of Canada’s restrictive monetary policy since the spring of 2022 and the ensuing



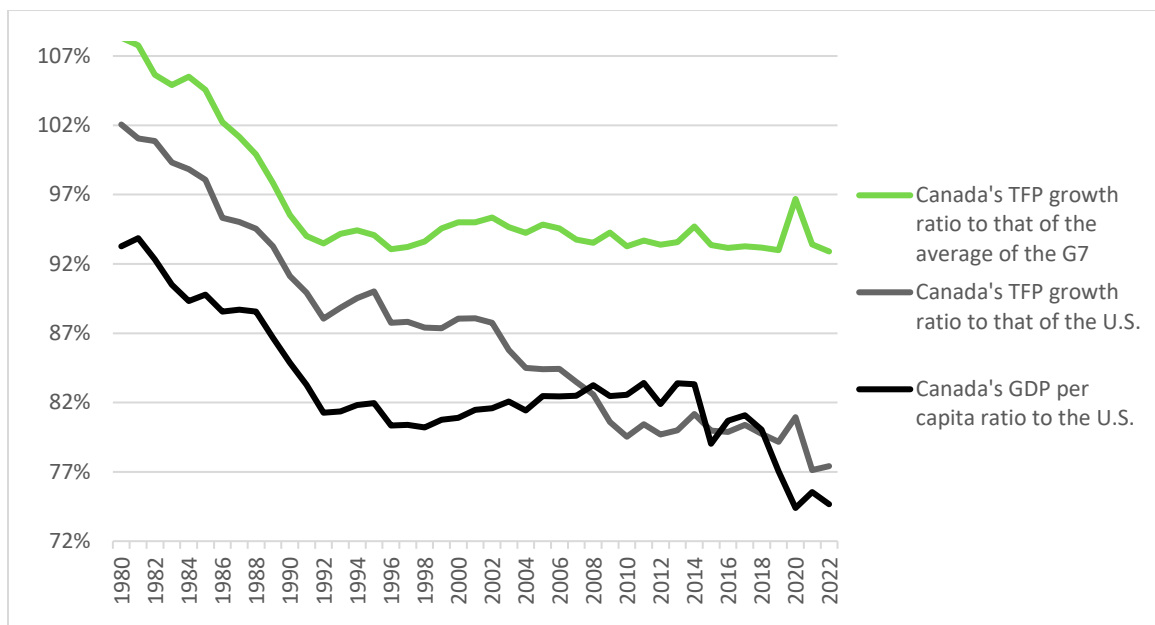
increase in interest rates in response to elevated levels of inflation. Despite the slower economic growth, the [unemployment rate](#) has remained low relative to historical standards, although it has increased from 5.0% in January 2023 to 5.7% in January 2024, which is more in line with pre-pandemic levels.

Going forward, the [Bank of Canada](#) expects that GDP growth will remain close to zero during the first quarter of 2024, and that it will gradually increase in the following quarters “as the effects of past interest rate increases on growth begin to fade and the recent easing in financial conditions supports demand.” On an annual basis, the Bank of Canada projects that the Canadian economy will grow by 0.8% and 2.4% in 2024 and 2025, respectively.

However, in [Budget 2022](#), the federal government recognized that if Canadian businesses continue to underinvest in innovation and their growth compared to their foreign counterparts, Canada will experience the lowest per-capita GDP growth among Organisation for Economic Co-operation and Development (OECD) countries from 2020 to 2060. Indeed, the Canadian economy has been facing a continuous decline in productivity growth over the past few decades.

Figure 1 shows that, between 1980 and 2022, Canada’s productivity growth rate decreased from 102% to 77% of the rate of the United States, and from 108% to 93% of the rate of the average of the G7 countries. It also clearly shows that this relative decline in productivity growth led to a relative decline in Canada’s average living standard compared to the United States. Between 1980 and 2022, Canada’s average living standard as measured by the GDP per capita ratio decreased from 93% to 75% of that of the United States. In 2022, Canadians had an average living standard of US\$57,000 compared to US\$76,400 for Americans.

Figure 1—Ratios of Canada's Productivity Growth to that of the United States (U.S.) and the Average of the G7 Countries, and Ratio of Canada's Gross Domestic Product Per Capita Ratio to that of the U.S. (%)



Source: Figure prepared by the Library of Parliament using data obtained from Bergeaud et. al., “[Long-Term Productivity Database](#),” Database, accessed in October 2023; and the Organization for Economic Cooperation and Development, “[Level of GDP per capita and productivity](#),” Database, accessed in October 2023.

Productivity, or what economists call “Total Factor Productivity (TFP),” is a measure of economic performance that compares the amount of goods and services produced (output) with the amount of labour and capital used in producing those goods and services (inputs). Growth in productivity occurs when the output increases more rapidly than labour and capital inputs. Productivity growth serves as the primary means whereby economic growth can surpass what could be achieved solely by increasing labour and capital inputs. For example, according to [Statistics Canada](#), around 90% of the growth in Canada's per capita output over the past 40 years can be attributed to productivity growth.

Given the importance of productivity to the average living standard of Canadians it is crucial to understand what determines its growth rate over time. [Economic research](#) emphasizes the important role of new ideas, which are non-rival and infinitely usable, in determining long-term living standards. An “idea” denotes a conceptual framework, a design or a blueprint for doing something. Basically, it is a set of instructions that entail using existing objects in a way that increases output. Since people discover ideas, the



long-term progression of living standards depends on the rate at which the population of a country produces new ideas that increase productivity.

One possible explanation for the decline of productivity growth in Canada, as well as in other advanced economies, is that the growth rate of people searching for new ideas appears to have declined. In addition, [evidence](#) suggests there is an overall decline in the productivity of research in various academic areas. As the total fertility rate in Canada and other countries has significantly declined over the past decades, there is a potential challenge in generating new ideas due to a slower population growth, which in turn affects the growth in the number of researchers, entrepreneurs and scientists searching for new ideas. Finding solutions to address this issue and to increase Canada's research activities are key for stopping the decline in productivity growth.

Regarding support for businesses, witnesses spoke about industry and innovation, agriculture, food and fisheries, transportation, tourism, financial institutions and payments systems, temporary relief measures and the regulatory environment.

Industry and Innovation

On the topic of industry and innovation, witnesses made proposals related to programs supporting innovation such as the Strategic Innovation Fund and tax incentives for investment, including in intellectual property (IP), as well as proposals in favour of financial support for research and development, commercialization and venture capital. Other witnesses proposed measures to support the business data ecosystem and protections for IP.

A number of witnesses also advocated for the development of industrial strategies by the federal government, including for aerospace, artificial intelligence and semiconductors. Finally, the Committee heard proposals related to electric vehicles (EV) manufacturing and supply chains, competition policy and the retention of talent in technological sectors.

Recommendation 1

Commit to a comprehensive review of innovation programs to eliminate duplication and establish “freedom to operate” structures, including as part of the launch of the Canada Innovation Corporation.

Recommendation 2

Review all capital programs designed to support innovators to prioritize grants over loans, augment funding thresholds where it makes sense, mandate the formulation of strategic intellectual property plans and streamline access for businesses.

Recommendation 3

Convene a federal-provincial-territorial innovation summit.

Recommendation 4

Provide incentives that encourage Canadian venture capitalists to invest in Canadian companies by offering compelling financial supports that de-risk investments.

Recommendation 5

Modernize research and development programs by helping companies undertake high-risk research where near-term returns on investment and commercialization are absent.

Recommendation 6

Make needed changes to the Strategic Innovation Fund to increase access to funding support.

Recommendation 7

Increase and coordinate commercialization funding to enable regional organizations with a national platform to supercharge start-ups across the country.

Recommendation 8

Promptly release the findings of the review of the Scientific Research and Experimental Development tax incentives and expand the eligibility criteria to include incremental innovations.

Recommendation 9

Introduce an equipment modernization and cybersecurity tax credit.



Recommendation 10

Support the creation of wet lab spaces across the country, providing opportunities for start-ups in a wide variety of industries to arrive at a proof of concept and viable product stage, including in the life sciences sector.

Recommendation 11

Support research, development and innovation at post-secondary institutions across Canada through targeted funding supports to advance research or aid in the commercialization of ventures created within the post-secondary system.

Recommendation 12

Ensure robust intellectual property protection of innovative products that give innovators the confidence to invest time and significant resources into research and development that spans over many years.

Recommendation 13

Increase funding to combat the heightened risk of intellectual property migration resulting from the scale of the United States' *CHIPS and Science Act* and develop a national semiconductor strategy.

Recommendation 14

Explore the creation of a national industrial strategy, in partnership with businesses across Canada and economic sectors, to drive a cohesive approach to economic growth that leverages Canada's traditional and emerging economic strengths.

Recommendation 15

Establish a consistent, green and shared industrial strategy that provides for targeted investments in the energy transition that create quality jobs, environmental gains, and investments within the territory and make strategic use of government procurement from an environmentally responsible perspective.

Recommendation 16

Create industry councils to bring together all levels of government, business, and labour and convene every two years.

Recommendation 17

Develop a dedicated artificial intelligence commercialization and intellectual property strategy with a focus on scaling Canada’s domestic artificial intelligence technology firms, including incentive programs for the responsible adoption of Canadian artificial intelligence technologies.

Recommendation 18

Increase support for capital development projects and the adoption of advanced technologies in the manufacturing sector to markedly increase Canada’s productivity and bolster industrial development opportunity.

Recommendation 19

Collaborate with the United States to build a North American electric vehicle industry and supply chain beyond the *Inflation Reduction Act*.

Recommendation 20

Provide more support and incentives to encourage domestic manufacturing production and value-added exports, including support for small and medium-sized manufacturing companies in their export contracts by offering them more programs to mitigate the risks associated with their first forays into international markets.

Recommendation 21

Develop a long-term national aerospace industrial strategy that includes clear plans for defence.

Recommendation 22

Create a national space council to compete in the race for the new space economy, with the federal government playing a pivotal role in convening industry partners and fostering the space sector as regulator, capital provider, or operational partner.

Recommendation 23

Encourage investment in currently uneconomic minerals by assessing potential benefits of support for supply chain resiliency or strategic value, including cases in which global players have significant command of global supply or pricing dynamics.



Recommendation 24

Develop and implement a forest sector industrial strategy, in collaboration with key rights-holders and stakeholders.

Recommendation 25

Prioritize the allocation of spectrum through measures such as increasing the quantity of spectrum available and subsidizing rural deployment.

Recommendation 26

Examine the adverse consequences of foreign direct investments in the technology sector, particularly with regard to talent acquisition.

Recommendation 27

Examine competition policy that currently allows industry consolidation for a small number of oligopolistic firms.

Recommendation 28

Strengthen competition rules to allow more small and medium-sized businesses to compete and lower costs for consumers.

Agriculture, Food and Fisheries

With respect to agriculture, witnesses made proposals for additional support for the sector, including through business risk management programs and initiatives for the development of sustainable agriculture practices and value-added processing. Witnesses also remarked that the government should match continued investment in the On-Farm Climate Action Fund with additional resources for the establishment of soil carbon sequestration.

A number of witnesses also discussed tax-related issues, such as intergenerational transfers, the Underused Housing Tax and tax incentives for the purchase of farm equipment. In addition, the Committee received proposals related to a critical farm input strategy, the Pest Management Regulatory Agency, animal health, trade and supply management and the right to repair for farmers.

On the topic of food, witnesses discussed support for food banks and local food systems, food manufacturing and the grocery industry code of conduct. Regarding fisheries, the

Committee heard proposals related to scientific research and stock assessments, owner-operator fisheries, fishing licenses and other support measures for fisheries, such as the Atlantic Fisheries Fund.

Recommendation 29

Expand the AgriStability program by increasing the coverage rate to 85% of the reference margin while maintaining the compensation rate at 80% as introduced in the Sustainable Canadian Agricultural Partnership.

Recommendation 30

Continue to support farmers through the Advance Payments Program by increasing on a permanent basis the interest-free limit for advances.

Recommendation 31

Implement a special assistance program specifically for the agricultural sector to limit the impact of higher interest rates on the financial health of agricultural businesses.

Recommendation 32

Strengthen investment in agriculture by partnering with businesses on research, product development and the commercialization of the agri-food sector, while developing policy mechanisms and supports to incentivize private-sector research and development investment.

Recommendation 33

Support capital investment in agricultural processing to help Canada meet global food demand, while promoting value-added economic activity in commodities bound for export.

Recommendation 34

Implement a new national grant program modelled after the Canada Digital Adoption Program, which would support on-farm risk management planning and mitigation.

Recommendation 35

Protect farmland and facilitate succession by creating an agricultural gifts program and a fund to support access to farmland.



Recommendation 36

Spend aggressively to achieve the objectives and indicators that will be established under the Sustainable Agriculture Strategy.

Recommendation 37

Foster sustainable agricultural practices by providing funding to train and hire 1,000 additional advisory services officers and by expanding the On-Farm Climate Action Fund.

Recommendation 38

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

Recommendation 39

Provide an organic certification cost-share program.

Recommendation 40

Amend the eligibility criteria for the Agricultural Clean Technology program to make it accessible to smaller businesses and standardize access regardless of client type.

Recommendation 41

Ensure that sustainability initiatives are focused on farmers and help them adapt to the effects of climate change.

Recommendation 42

Implement measures to support sustainable agriculture to help Canada become a leader in sustainable and innovative agriculture with a resilient and diversified food system.

Recommendation 43

Provide a 40% investment tax credit to small-scale agricultural businesses that purchase equipment to ensure growth and profitability.

Recommendation 44

Introduce a permanent accelerated capital cost allowance across all classes of farm equipment that would allow producers to depreciate 100% of their capital allocated to purchases of farm equipment for the first fiscal year.

Recommendation 45

Ensure that any changes to the *Income Tax Act* provisions regulating intergenerational transfers do not discourage genuine family transfers from taking place.

Recommendation 46

Eliminate or limit taxable capital gains on the gifting or low-cost sale of certain farm assets to a nephew or niece.

Recommendation 47

Establish a personal silvicultural savings and investment plan for Canadian forest owners.

Recommendation 48

Advocate for the elimination of non-tariff barriers to trade in international trade agreements.

Recommendation 49

Implement measures to support a farmer's right to repair their farm machinery.

Recommendation 50

Provide incentives for food and beverage manufacturing companies to invest in innovation and boost competitiveness through increased automation and digitization.

Recommendation 51

Ensure a consistent and coordinated approach to support supply chain resilience for Canada's food system, including by:

- **implementing the recommendations of the National Supply Chain Task Force;**



- **investing in on-going monitoring and intelligence gathering related to global and Canadian food supply chains;**
- **investing in measures to buffer Canada’s food system from external shocks and support food supply chain resilience, starting with a critical assessment of key risk factors and vulnerabilities along the food supply chain;**
- **establishing protocols for engaging stakeholders in the event of a serious national or regional food supply chain disruption; and**
- **working with sub-national governments to ensure a coherent approach to emergency management, including a single point communication system for industry.**

Recommendation 52

Reduce dependency on food imports by investing in intra-provincial and interprovincial food transportation, warehousing and cold storage infrastructure to decrease food waste, transportation costs and greenhouse gas emissions.

Recommendation 53

Help ensure that healthy eating is affordable in public institutions by enhancing the infrastructure and capacity of partner institutions and agencies.

Recommendation 54

Make investments to enhance access to nutritious and traditional foods, sustainable food systems, and environmental protection initiatives.

Recommendation 55

Make important commercial species, such as mackerel, snow crab, seal, northern shrimp and northern cod, a priority in assessing the health of Canada’s marine species and determining management plans based on those assessments.

Recommendation 56

Increase funding resources for robust fishery science to support management decision-making.

Recommendation 57

Provide funding for scientific research to establish baseline data in fishing areas where on-water wind generation is proposed.

Recommendation 58

Reduce the number of licenses for some species of fish, such as groundfish, tuna, herring and mackerel by a minimum of 50% through a targeted license buy-back program to put these fisheries in line with available quotas.

Transportation

Regarding transportation, witnesses presented proposals to support the development of airports and improve the passenger experience, including through the streamlining of customs and immigration procedures. Other witnesses made proposals related to a national supply chain strategy and rail interswitching.

The Committee received proposals for incentives for the purchase of EVs, and for improving the supply of EVs in Canada. On that topic, the Committee also heard about EV sales mandate, measures to reduce the number of fossil fuel vehicles and initiatives to support the installation of charging infrastructure.

Recommendation 59

Invest in government modernization initiatives and services that will improve the passenger experience through Canadian airports.

Recommendation 60

Expand the current verified traveller program to be a true domestic trusted traveller program similar to the TSA PreCheck program in the United States.

Recommendation 61

Launch a review of the Canadian Transportation Agency's mandate and provide it with greater independence, authority and commensurate funding needed to respond more effectively to supply chain issues.

Recommendation 62

Continue purchase incentives for zero-emission light duty vehicles by:



- basing the zero-emission vehicle (ZEV) rebate program on the price relative to electric range;
- funding ZEV rebates through a feebate system where purchases of the most polluting new vehicles would be subject to polluter-payer fees;
- establishing an income-tested incentive program to make ZEVs more accessible for low- and modest-income consumers;
- removing the iZEV program cap for high-use vehicle fleets, such as taxi, carshare, rideshare, and ride-hailing companies;
- working with trusted electric vehicles organizations to educate and supporting the industry salesforce; and
- implementing a green scrappage program for polluting vehicles which would offer rebates for zero-emission modes of transportation.

Recommendation 63

Continue purchase incentives for zero-emission medium-, heavy-duty, and off-road vehicles by:

- continuing predictable and long-term funding for municipalities, transit agencies and school bus operators to help them convert their entire fleet buses to electric, including by making funding more readily available to the latter through the ZETF program and launching campaigns to raise awareness of financing opportunities; and
- accelerating business cases for medium- and heavy-duty zero-emission vehicle fleets with funds for transition planning and for the purchase of electric trucks.

Recommendation 64

Accelerate access to electric vehicle (EV) charging infrastructure by:

- setting targets aligned with Natural Resources Canada's latest reports on public and residential infrastructure needs in key areas, including specific targets for northern, rural, and Indigenous communities;

- **introducing provisions in the upcoming review of the National Model Building and Electrical Codes to have all new residential parking spots be “EV-ready” and 20%-40% of new non-residential parking spots include the basic electrical infrastructure needed for EV charging;**
- **establishing charging hubs on underused government-owned lands, particularly in high-density urban areas, open to all charging operators without exclusivity, and accessible to the public;**
- **supporting the installation of newer, more efficient electrical panels and EV charging infrastructure as part of existing home energy retrofit programs; and**
- **establishing a dedicated grant-based incentive program to support the deployment of large-scale EV charging installations and electrical service upgrades, to facilitate the medium- and heavy-duty segments, particularly in the truck sub-sector.**

Tourism

With respect to tourism, the Committee received proposals related to air route development, the motor coach industry, cruise ships, ferries and ports. As well, witnesses advocated for investments in tourism infrastructure and assets, and increased capacity to accelerate temporary residence procedures for international tourists and the processing and clearance of cruise ships.

Recommendation 65

Fund the development of a dedicated workforce strategy for Canada’s Indigenous tourism industry.

Recommendation 66

Provide core funding to Tourism HR Canada to bolster strategic initiatives in support of tourism workforce growth.

Financial Institutions and Payments Systems

On the topic of financial institutions and payments systems, witnesses made proposals on the development of an open banking system in Canada, including in relation to its



governance structure and rules for data sharing among participants. In addition, witnesses commented on the development of a real-time payment system.

The Committee also heard proposals related to the regulatory environment for mortgages, restrictions on pension plans' investments abroad, taxation of financial institutions, financial consumer protection, financial literacy and the anti-money laundering and anti-terrorist financing regime.

Recommendation 67

Strengthen oversight and governance of Canada's open banking system by creating a fit-for-purpose entity to manage the administration of the system.

Recommendation 68

Publish a code of conduct that specifies the rules for data sharing in Canada's financial sector, ensuring that all accredited participants in Canada's open banking system must meet a common and transparent set of requirements and standards.

Recommendation 69

Support Payments Canada's efforts to build a new real-time payment system.

Recommendation 70

Amend the *Canadian Payments Act* to give banks, credit unions, and regulated payment service providers equal access to Canada's real-time payment systems.

Recommendation 71

Introduce regulations to require pension funds to set aside reserves for investments in foreign assets to encourage more investments in Canada.

Recommendation 72

Establish a permanent round table involving industry, government and regulatory representatives mandated to conduct semi-annual reviews of Canada's regulated mortgage ecosystem, particularly the impact of new regulations on lenders of all sizes, and to develop a framework to assess government proposals, ensuring that they address the unique needs of small and mid-size regulated financial institutions and avoid negative consequences.

Temporary Relief Measures

Witnesses who spoke on the topic of temporary relief measures requested an extension of the deadlines for Canada Emergency Business Account loans, as well as modifications to the Regional Relief and Recovery Fund and Highly Affected Sectors Credit Availability Program to provide more flexibility with respect to repayment. Some witnesses also discussed measures to help small and medium-sized businesses (SMEs) recover from the impacts of the 2023 forest fires and COVID-19 pandemic.

Recommendation 73

Establish a program to provide non-repayable contributions or interest-free loans to small and medium enterprises affected by the summer 2023 forest fires.

Recommendation 74

Further extend the Canada Emergency Business Account repayment deadline and extend access to the forgivable portion for up to two years to the end of 2025.

Regulatory Environment

On the topic of the regulatory environment, a number of witnesses argued for increased collaboration with provinces, territories and industry to reduce internal trade barriers, such as those related to labour mobility, licensing and transportation. Witnesses also discussed environmental impact assessments, the delivery of permits, regulatory efficiency, including for small businesses and health products, and the one-for-one rule. In addition, the Committee was presented with proposals on regulatory fees for cannabis producers, export permits and controls, electricity sector regulation and Transport Canada's aeronautical certification capacity.

Recommendation 75

Champion the implementation of mutual recognition to remove inter-provincial trade barriers and establish a public registry to raise awareness of barriers to inter-provincial trade and to encourage governments to justify or eliminate them.

Recommendation 76

Provide clarity, certainty, and predictability on the environmental impact assessment rules for major projects.



Recommendation 77

Modernize Canada’s regulatory framework to improve environmental, social and economic protections while increasing investment, growth and jobs.

Recommendation 78

Add an economic and competitiveness mandate for regulators to encourage manageable regulations that support economic growth and take into account Canada’s competitiveness in the global marketplace.

Recommendation 79

Ease the regulatory burden facing Canadian businesses, and work with industry and our international trading partners to ensure regulatory efficiency and alignment.

Recommendation 80

Provide resources to enhance Transport Canada’s aeronautical certification capacity.

Recommendation 81

Ease processes for export permits and export controls and harmonize them with those of Canada’s allies.

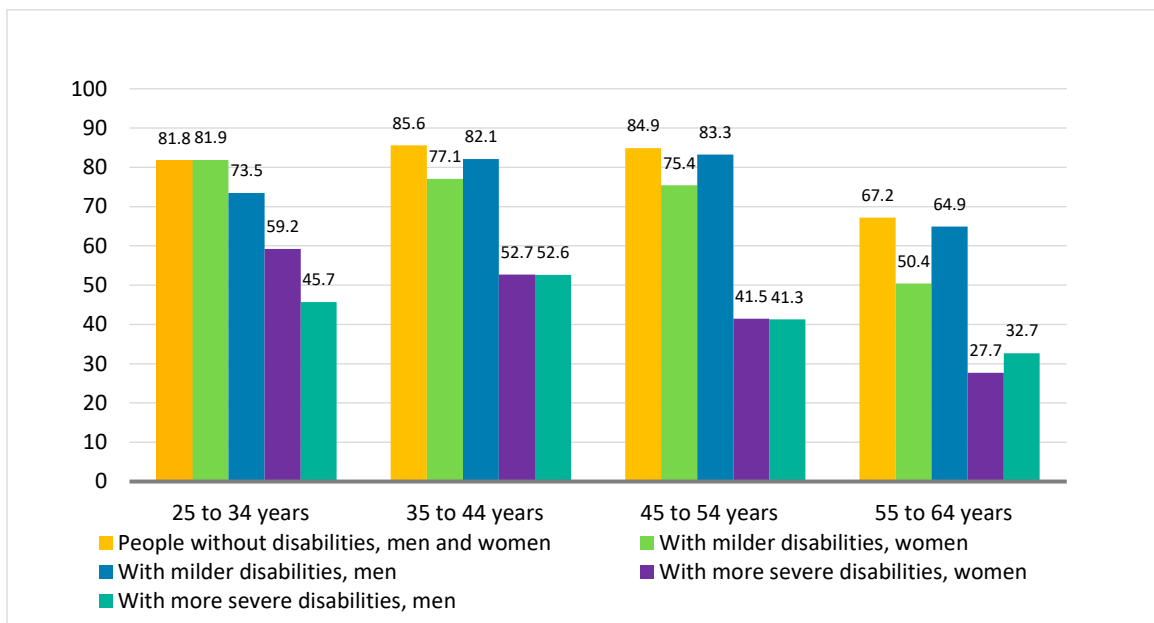
SUPPORT FOR PEOPLE

On 22 June 2023, the *Canada Disability Benefit Act* (CDBA) received Royal Assent. The CDBA provides the legislative framework for a new benefit that will be delivered by the Government of Canada. As stated in the CDBA, its [purposes](#) are to reduce poverty and to support the financial security of working-age persons with disabilities who, as highlighted in the [preamble](#), often face barriers to employment and experience economic and social exclusion. According to [Employment and Social Development Canada](#), it “is a key commitment and is the cornerstone of Canada’s Disability Inclusion Action Plan [(the Action Plan)],” [which](#) aims to make Canada more inclusive of people that identify as having one or more disabilities.

Statistics Canada’s most recent [Reports on Disability and Accessibility in Canada](#) (the Reports) states that, in 2017, there were 3.7 million adults of working-age (between 25 and 64 years old) who identified as having one or more disabilities, representing 20% of the total population in that age group. When compared with adults of working-age

without disabilities, adults of working-age with disabilities had a lower rate of employment (59% versus 80%). Figure 2 shows that the employment rate is significantly lower for those with more severe disabilities across all age groups. As well, working-age adults with disabilities were more likely to work part-time, had a lower median personal after-tax income and were more likely to be living in poverty.

Figure 2—Employment Rate of Canadian Population Aged 25 to 64 Years, by Disability Status, Severity, Age Group and Sex 2016 (%)



Source: Figure prepared by the Library of Parliament using data obtained from Stuart Morris et al., [A demographic, employment and income profile of Canadians with disabilities aged 15 years and over](#), Statistics Canada Canadian Survey on Disability Reports, 2017, 28 November 2018.

As the [preamble](#) of the CDBA also highlights, these challenges and barriers may be compounded as a result of other intersecting identities, such as Indigenous status, gender and age, resulting in additional barriers for persons with disabilities. As noted in the Action Plan, while approximately 20% of the general Canadian population aged 15 years and over had at least one disability, the rate was almost one in three for Indigenous people. With respect to gender, the Reports found that “men with either milder disabilities or no disabilities had higher rates of employment than women within almost every age group.” With respect to the impact of age, the Reports noted that the rate of employment of adults with more severe disabilities aged 55 to 64 years was almost half that of those aged 25 to 34 years (30% versus 54%). Finally, the Reports stated that the level of personal income of adults of working-age is “strongly related to



the severity of disability,” with women having overall lower levels of personal income than men.

In addition to persons with disabilities, witnesses discussed measures related to employment and labour, immigration, education, skills training, health care, Indigenous Peoples, children, families and social policy and seniors and retirement.

Persons with Disabilities

On the subject of support measures for persons with disabilities, a number of witnesses commented on the new Canada Disability Benefit. Some witnesses also highlighted the need to provide additional financial support for persons with disabilities, including for Indigenous persons with disabilities. Lastly, the Committee heard evidence on the Canada caregiver credit.

Recommendation 82

Make investments to support the Assisted Living Program’s integrity and adjust for population growth and inflation.

Recommendation 83

Properly fund First Nations to meet the requirements for accommodating modern accessibility standards and addressing iniquities faced by persons with disabilities.

Recommendation 84

Implement an interim benefit for people with disabilities of working age, enhance the Child Disability Benefit and caregiving benefits.

Recommendation 85

Adequately fund the Canada Disability Benefit to address poverty and food insecurity among people with disabilities.

Recommendation 86

Expand the Canada caregiver credit by making it a refundable tax-free benefit.

Employment and Labour

Regarding employment and labour, a number of witness testimonies addressed Employment Insurance. The Committee heard suggestions to develop and maintain the workforce in certain sectors, such as aerospace, manufacturing and exports, tourism, and health care. Immigration, older workers and employment programs were also mentioned to the Committee as possible solutions to the labour shortage. The Committee also heard proposals to improve the Temporary Foreign Worker Program, as well as to promote Canadian talent, productivity, research and innovation. Lastly, some witnesses spoke about working conditions, approaches to managing labour disputes, and protection measures for federal public sector employees and health care workers.

Recommendation 87

Adopt the recommendations contained in the report of the Expert Panel on Modern Federal Labour Standards, including anti-reprisal protections for non-unionized workers taking collective action in the workplace, and pilot sectoral bargaining in the federally-regulated private sector.

Recommendation 88

Establish an annual government contribution to the Employment Insurance program.

Recommendation 89

Reform and improve the Employment Insurance program, including by:

- **providing up to 50 weeks of regular Employment Insurance benefits;**
- **increasing eligibility across sectors and job classifications, including making Employment Insurance benefits available to self-employed performers;**
- **increasing Employment Insurance benefit rates and raising the ceiling on insurable earnings for all recipients to ensure a livable income;**
- **extending the Employment Insurance benefit period to a maximum of 52 weeks for caregivers who temporarily quit their jobs to care for a family member;**
- **ending the 50-week restriction on combined special benefits and regular benefits, which disproportionately punishes women; and**



- **extending Employment Insurance access to all migrant workers.**

Recommendation 90

Substitute permanent immigration in place of low-wage, temporary migration and reform the Temporary Foreign Worker Program and International Mobility Program by:

- **replacing tied work permits with open permits;**
- **establishing a pathway to permanent residency for all low-wage migrant workers who want to apply; and;**
- **giving workers participating in the Temporary Foreign Workers Program the right to change employer; and**
- **simplifying the application process, increasing transparency for applicants, providing greater predictability for employers, and identifying measures to address processing delays particularly for applications originating in Quebec.**

Recommendation 91

Create dedicated tourism and food service sector streams with a permanent residency track under the Temporary Foreign Worker Program.

Recommendation 92

Expedite the implementation of the trusted employer program.

Recommendation 93

Temporarily waive the Labour Market Impact Assessment requirement for restaurant employers.

Recommendation 94

Make urgent and necessary changes to the Employment Insurance program for seasonal workers in the tourism and fishing industries, in particular in Newfoundland and Labrador.

Recommendation 94

Address the issue related to the adjusted unemployment rate, which has put many seasonal workers in a position to be either short on qualifying weeks or short on qualifying hours for Employment Insurance benefits.

Recommendation 96

Implement permanent solutions to seasonal employment challenges, such as programs or incentives, to bridge into year-round employment.

Recommendation 97

Adopt an older worker strategy that promotes and supports older persons who wish to return to work or to continue to work beyond retirement, including through enhanced incentives, while at the same time supporting employers to be successful in their line of business.

Recommendation 98

Introduce a refundable career extension tax credit to allow experienced workers to keep working.

Recommendation 99

Reverse reductions to the Canada Child Benefit, retire Canada Emergency Response Benefit (CERB) debt and implement a CERB repayment amnesty.

Recommendation 100

Work with provinces, territories and municipalities to ensure a coordinated approach to affordable housing, public transportation and other infrastructure needed to support a local workforce.

Recommendation 101

Invest in and develop an aerospace workforce development plan, which includes skilled labour programs, streamlined immigration processes, and youth engagement initiatives.



Recommendation 102

Introduce a tax credit for nurses and other health care professionals that incentivizes the retention of health care professionals and their return to the workforce.

Recommendation 103

Provide funding to support development and implementation of a national workforce strategic plan – as well as a secretariat that would support this plan – for agriculture and food and beverage manufacturing.

Immigration

On the topic of immigration, witness testimony addressed the application process and delays, as well as the role of immigration in the Canadian economy. Witnesses also discussed the Canada–United States Safe Third Country Agreement, the sponsorship agreement between Syria–Antigonish Families Embrace and Immigration, Refugees and Citizenship Canada, and the process for recognizing foreign credentials. Lastly, witnesses highlighted the importance of support services for immigrants and funding for these services.

Recommendation 104

Reinvest in North African embassies to reduce processing times for immigration applications from this area.

Recommendation 105

Develop strategic, skills-based immigration programs aligned with labour needs, including those of the manufacturing sector.

Recommendation 106

Continue to provide funding to immigration support services.

Education

With regard to education, witnesses highlighted the importance of investing in and providing funding for education, particularly to support First Nations post-secondary education, both in terms of infrastructure and the institutions themselves, as well as

academic programs and scholarships. The Committee also heard testimony about research needs and student needs for housing and mental health support.

Recommendation 107

Make investments based on real needs to close the educational attainment gap and address critical funding shortfalls in language, education transportation, and facilities.

Recommendation 108

Make investments to immediately build, replace, repair, and expand First Nations schools and teacherages and eliminate overcrowding.

Recommendation 109

Make investments to support students, institutions, community-based programming, and ongoing technical tables in advancing First Nations Post-Secondary Education models.

Recommendation 110

Make investments to expand adult education programming that meets the unique needs of First Nations adult learners.

Recommendation 111

Instruct the Canada Mortgage and Housing Corporation to revise the National Housing Strategy to prioritize and establish a funding program to assist universities to build affordable, accessible on-and-off campus student housing.

Recommendation 112

Unlock housing supply by investing to support the addition of 75,000 student-oriented units to be completed within six years.

Recommendation 113

Commit to a national post-secondary framework that sets out robust and reliable funding and standards for all post-secondary education institutions in the country, ensuring affordable, accessible, quality public education for all, and decent working conditions for those employed by these institutions.



Recommendation 114

Establish a minimum threshold per institution for awarding Canada Graduate Scholarships at the master's and doctoral levels so that these scholarships are distributed more equitably among Canadian universities.

Recommendation 115

Increase both the number and value of graduate student scholarships and post-doctoral fellowships and significantly invest in Canada Graduate Scholarships (CGS) programs at the master's and doctoral levels by:

- **increasing the annual value of CGS awarded by the three granting councils and adjusting it annually for inflation;**
- **doubling the number of master's and doctoral CGS; and**
- **extending the duration of CGS by 12 months to reflect the expected duration of most master's and doctoral programs.**

Recommendation 116

Expand undergraduate research opportunities through existing granting council programs.

Recommendation 117

Increase the budget of the granting councils for core programming, as recommended by the Advisory Panel on the Federal Research Support System, and earmark funds for non-medical research so that grants better reflect disciplinary diversity in the health and social services field.

Recommendation 118

Significantly invest in Canadian Heritage to support producing, publishing and disseminating science in French.

Recommendation 119

Ensure, in collaboration with academic institutions, that all federal departments have budgets to support their research needs to fulfill Canada's science and technology priorities.

Recommendation 120

Invest to hire 1,200 new counsellors to address the ongoing mental health crisis in Canada’s post-secondary institutions.

Recommendation 121

Invest and work with provincial, territorial, municipal and Indigenous partners, as well as various stakeholders, to develop a national school food policy and work toward a nutritious school meal program.

Recommendation 122

Design, promote and increase support for financial literacy programs delivered to Canadians through the Financial Consumer Agency of Canada.

Recommendation 123

Create 750 new Canada Research Chair positions for early and mid-career researchers (Tier II) with five years of research operating support and funds for research infrastructure.

Skills Training

On the topic of professional training, witnesses discussed access to professional education, literacy and the role of training programs. The Committee also heard proposals regarding retraining programs and work-integrated learning and internships, as well as strategies to fund both workforce training and workforce development.

Recommendation 124

Invest in a strong workforce development strategy that explicitly recognizes care work and infrastructure under the Sustainable Jobs Plan.

Recommendation 125

Establish a permanent “tripartite plus” advisory council to provide advice and recommendations to the minister with respect to skills development and labour-market policy.



Recommendation 126

Prioritize broad access to vocational education, training and apprenticeship opportunities for all workers, with targeted incentives to increase opportunities for disadvantaged and underserved groups including women, Indigenous workers, youth, lower-skilled workers, workers with disabilities, newcomers to Canada and workers of colour.

Recommendation 127

Ensure core funding for literacy organizations and invest in a new national workplace literacy program delivered in partnership with trade unions.

Recommendation 128

Collaborate and implement permanent solutions to seasonal employment challenges, such as re-skilling programs and support to aid in the transition to work.

Recommendation 129

Replace the Canada training credit with a voluntary professional development savings plan.

Recommendation 130

Promptly announce future investments under the Student Work Placement Program up to 2030.

Recommendation 131

Enhance the Canada Summer Jobs program to return to the 2021 level of funding.

Recommendation 132

Collaborate with provinces and territories to enable programs for enhancing skills and reskilling to meet labour.

Health Care

With regard to health care, the Committee received suggestions to improve health care services available to First Nations that respect their autonomy. Some witnesses also discussed the care economy and funding for the care sector, as well as recruiting and

retaining health care professionals trained abroad. Lastly, other witnesses discussed needs for mental health and dental services, crises prevention and intervention services, health care innovation, and issues involving cannabis regulation and a national pharmacare plan.

Recommendation 133

Enhance the First Nations health workforce to bring care closer to home and ensure care across their lifespan.

Recommendation 134

Make investments to ensure First Nations effectively lead the implementation of distinctions-based health legislation.

Recommendation 135

Convene a care economy commission tasked with planning, coordinating, and overseeing the necessary investments, policy changes and regulatory reforms needed to systematically strengthen care work and care services in Canada.

Recommendation 136

Work with provinces and territories, unions, employers and regulators to develop a national strategy to ethically recruit, register and retain internationally educated nurses and other health care professionals in the Canadian health care system.

Recommendation 137

Include measures in bilateral health agreements with provinces and territories that phase out private nursing agencies from provincial spending.

Recommendation 138

Implement a dental insurance program for seniors or, in the absence of an agreement with the provinces and territories, provide eligible individuals with direct financial support for dental care.

Recommendation 139

Accelerate current plans to introduce a national, public pharmacare program in Canada, realigning with implementation timelines contained in the final report of the Advisory



Council on the Implementation of National Pharmacare in order to bring in full universal public pharmacare by 2027.

Recommendation 140

Ensure that the new pan-Canadian pharmacare program complements the existing system in Quebec to maintain the latter's flexibility and universality.

Recommendation 141

In consultation and collaboration with, municipalities, provinces, territories and Indigenous peoples, increase specific mental health funding to provinces and territories either through the Canada Health Transfer or by creating a Canada mental health transfer, as well as to the federal Non-Insured Health Benefits Program, and accelerate the delivery of increased and sustained funding to existing and new organizations and service providers across Canada that deliver trauma-informed mental health-related programs and services, such as:

- **peer supports;**
- **eating disorder recovery programs;**
- **supports for school-aged children, located in schools;**
- **targeted supports for specific groups such as youth, Indigenous populations, Black and racialized young women and girls, Two-Spirit, lesbian, gay, bisexual, transgender, queer, intersex people and individuals with sexually and gender-diverse identities;**
- **supports in the child and youth sector;**
- **supports for mental health literacy and emotional regulation and empathy training for families, parents and children and youth;**
- **supports on university and college campuses;**
- **sexual assault and violence survivor supports;**
- **supports in rural and remote communities, including clinical and virtual care; and**

- **culturally sensitive supports for immigrant, refugee, and newcomer women and girls and temporary residents.**

Indigenous Peoples

On the topic of Indigenous peoples, some witnesses called for increased investment, particularly to address inequality and ensure the full participation of Indigenous peoples, while ensuring that their right to self-determination and their land rights are respected. Witnesses also discussed settling specific claims and organizing government procurement. The Committee heard proposals to improve infrastructure and access to housing and to ensure that sustainable development goals and objectives to mitigate climate change are implemented.

Some witnesses spoke to the Committee about proposals seeking to respect the Jordan principle, to promote mental health for Indigenous workers and to ensure that charitable organizations can maintain and increase their service offerings for Indigenous peoples. The Committee also heard proposals involving economic reconciliation, poverty reduction and post-secondary education for Inuit and Métis communities. Lastly, some witnesses highlighted the importance of setting the record straight, acknowledgement, economic reconciliation, commemorative activities and respecting the United Nations Declaration on the Rights of Indigenous Peoples.

Recommendation 142

Make investments to support ongoing inflation relief benefits for First Nations Income Assistance program clients.

Recommendation 143

Make investments for First Nations youth to thrive and support their transition into adulthood.

Recommendation 144

Implement the recommendations of the United Nations Committee on the Elimination of Racial Discrimination with respect to its recent periodic reports on Canada, including reform of federal laws, policies and regulations to bring them into compliance with the United Nations Declaration on the Rights of Indigenous Peoples.



Recommendation 145

Allocate sufficient funding for First Nations-led processes to ensure Canada's laws, policies, and regulations meet the objectives of the United Nations Declaration on the Rights of Indigenous Peoples.

Recommendation 146

Take the necessary steps and effective measures to meet the obligations of the United Nations Declaration on the Rights of Indigenous Peoples Act.

Recommendation 147

Invest in First Nations-led engagement on laws, policies, processes, and mechanisms that support the implementation of self-determination and land rights.

Recommendation 148

Make investments to support interim and transformational approaches to accessing lands and resolving over 1,300 additions to reserve applications.

Recommendation 149

Create a new center for the resolution of specific claims to coordinate the co-development and joint implementation of reform to the way specific claims are resolved.

Recommendation 150

Invest in the formal recognition of First Nations and landless First Nations.

Recommendation 151

Make investments to build First Nations capacity and community-led Sustainable Development Goals implementation.

Recommendation 152

Make investments in First Nations-led climate action.

Recommendation 153

Make investments toward capacity building, First Nation-led initiatives, and ensure Crown-led stewardship and governance respect inherent rights, Treaties, title, jurisdiction, and knowledge systems.

Recommendation 154

Make investments to enable First Nations to perform good governance and provide adequate services to their citizens no matter where they reside.

Recommendation 155

Create a new First Nation-led procurement organization to support First Nations businesses in securing procurement opportunities and meeting the federal 5% Indigenous procurement target.

Recommendation 156

Provide investments for First Nations engagement in the *Cannabis Act* review.

Recommendation 157

Support truth and commemoration including by undertaking to ensure First Nations-led approaches in national commemoration activities and monuments and repatriating artifacts and remains.

Recommendation 158

Acknowledge Indigenous customary laws and legal norms and resolve First Nations overrepresentation in the criminal justice system.

Recommendation 159

Strengthen First Nations mental wellness workforces to reduce burnout and increase access to holistic, culture-based, and intergenerational trauma-informed interventions.

Recommendation 160

Acknowledge Canada's obligation to provide adequate, predictable and sustainable funding to close socio-economic and infrastructure gaps faced by First Nations.



Recommendation 161

Ensure that first nations enjoy the same standard of living as non-indigenous Canadians and achieve equity and equality for all.

Recommendation 162

Bridge the digital divide for First Nations by meeting the minimum broadband standards outlined in High-Speed Access for All: Canada's Connectivity Strategy.

Recommendation 163

Continue to provide funding to organizations providing child and family services to urban, rural and northern Indigenous people.

Recommendation 164

Move more quickly, with respect to loan guarantees for Indigenous people in large resource projects, so projects can start and economic Indigenous reconciliation can be realized.

Recommendation 165

Acknowledge the importance of Indigenous people's involvement and support partnerships in economic development renewables projects by allowing Indigenous entities, not just taxable corporations, to fully participate in investment tax credits.

Recommendation 166

Continue to invest in Jordan's principle so that First Nations children can get access to the medical and mental health services they need.

Recommendation 167

Consider an expansion or investments in the Urban Programming for Indigenous Peoples program in ways that continue to allow child and family services organizations to expand their service delivery.

Recommendation 168

Provide investments for each First Nation to establish and maintain formal and culturally relevant emergency management programs.

Recommendation 169

Make investments to implement the National Inquiry into Missing and Murdered Indigenous Women and Girls Calls for Justice.

Recommendation 170

Make investments to establish First Nations police agencies comparable to other policing agencies.

Recommendation 171

Support reconciliation and provide predictable, sustainable funding for the reclamation, revitalization and maintenance of First Nations languages, cultural heritage and arts.

Recommendation 172

Make investments to urgently reverse Indigenous language decline and support initiatives in non-school settings.

Recommendation 173

Increase funding to the Post-Secondary Student Support Program and Métis and Inuit Post-Secondary Education Strategies to support Indigenous students in attending post-secondary education.

Children, Families and Social Policy

With regard to children and families, witnesses highlighted to the Committee the importance of investing in Indigenous youth. The Committee also heard proposals about Canada's food policy, day care services, including the national childcare program, and tax relief for child care costs. In terms of social policy, witnesses discussed income assistance and income support programs, including safeguards for certain tax credits. Other witnesses proposed implementing a guaranteed basic income program. Lastly, discussions touched on the Social Innovation and Social Finance Strategy and funding for charitable organizations.

Recommendation 174

Continue and expand targeted fiscal supports for hard-hit Canadians, such as the GST credit and the Canada Housing Benefit.



Recommendation 175

Work with other levels of government to transform the social assistance system in order to implement a guaranteed basic income for working-age adults aged 18 to 64, including those living on reserves, migrant workers, temporary and permanent residents and refugee claimants.

Recommendation 176

Determine collaboratively with provincial and Indigenous governments which programs would be replaced, if any, and which would continue, be updated or expanded when needed, which should include provincial employment and training programs and counselling and rehabilitative services and supports, when the guaranteed basic income is implemented.

Recommendation 177

Expand non-profit and publicly owned early learning and childcare with more funding to the Early Learning and Child Care Infrastructure Fund.

Recommendation 178

Invest in the development and implementation of a national action strategy on volunteerism to support volunteer activity across the country and the organizations that rely on the work of volunteers to support Canadians.

Recommendation 179

Transform the Canada Workers Benefit into an enhanced Canada working-age supplement to support people aged 18 to 64 living with poverty and food insecurity.

Recommendation 180

Create a fund to support a national pilot program for food banks to drive food bank innovation, evolution and impact across the country.

Recommendation 181

Fund the creation and implementation of a workforce development strategy in collaboration with the charitable sector.

Recommendation 182

Safeguard and assure the continued success of the Terry Fox Humanitarian Award, which has served over 1,027 young Canadians who have uniquely demonstrated extraordinary humanitarian contributions to local, regional, and global communities while overcoming significant obstacles in their pursuit of post-secondary education.

Recommendation 183

In consultation and collaboration with, municipalities, provinces, territories and Indigenous peoples, continue to fund organizations and initiatives that support women's safety, reduce poverty and foster economic empowerment, such as universally accessible and affordable childcare, safe and affordable housing and shelter space, and access to education, training and employment opportunities.

Recommendation 184

Commit to dedicating a portion of menstrual equity funding to ensuring that women and all individuals who menstruate who are living in situations of poverty and/or homelessness have access to menstrual products.

Recommendation 185

Increase financial transfers to low-income households.

Seniors and Retirement

On the topic of retirement income and seniors, the Committee heard proposals about retirement savings and income plans, as well as the benefits paid under the *Old Age Security Act*. Some witnesses also mentioned Alberta's proposal to opt out of the Canada Pension Plan and programs providing support for seniors.

Recommendation 186

Implement measures to address challenges associated with the high cost of living and financial security.

Recommendation 187

Simplify the application process for the New Horizons for Seniors Program.



Recommendation 188

Increase the Guaranteed Income Supplement for all seniors.

Recommendation 189

Increase the Old Age Security pension for seniors aged 65 to 74 and review the method for indexing to account for wage growth in Canada.

Recommendation 190

Implement more robust measures to raise the average age of retirement by:

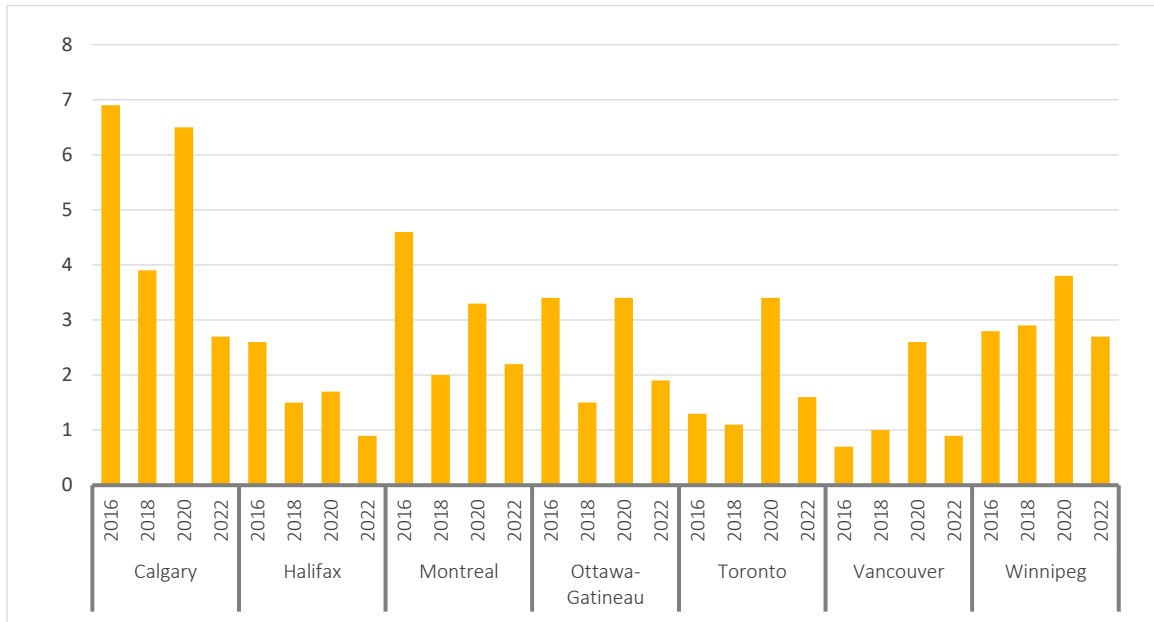
- **launching an awareness campaign and developing an action plan to promote the retention and hiring of experienced workers;**
- **increasing the income threshold below which the Guaranteed Income Supplement is not reduced; and**
- **reviewing the restrictions, conditions and tax implications involved in converting a Registered Retirement Savings Plan to a Registered Retirement Income Fund.**

SUPPORT FOR COMMUNITIES

Prior to the COVID-19 pandemic, Canada was already experiencing a shortage in housing supply. According to analysis from [Scotiabank](#) published in May 2021, “the number of housing units per 1,000 Canadians has been falling since 2016 owing to the sharp rise in population growth.” The result was that Canada had the lowest number of housing units per residents of any G7 country that year, with 424 units per 1,000 residents compared to an average of 471 for G7 countries. As well, the analysis indicates that an “extra [100,000] dwellings would have been required to keep the ratio of housing units to population stable since 2016.” Even if Canada were to achieve that level of new residential construction, it would still leave the country well below the G7 average.

One consequence of the shortage in the supply of housing is decreased housing availability in the rental market. Figure 3 shows that since 2016, the rental vacancy rate has decreased in many Canadian cities, in particular since 2020. The [Canada Mortgage and Housing Corporation](#) (CMHC) noted that despite strong increase in the supply of purpose-built rental apartments in 2022, demand was higher, leading to a decrease in the national vacancy rate from 3.1% to 1.9%, the lowest rate since 2001.

Figure 3—Rental Vacancy Rates in Apartment Structures of Six Units or More, Selected Census Metropolitan Areas (%)



Source: Figure prepared by the Library of Parliament using data obtained from Statistics Canada, "[Table Canada 34-10-0127-01: Mortgage and Housing Corporation, vacancy rates, apartment structures of six units and over, privately initiated in census metropolitan areas,](#)" Database, accessed 10 November 2023.

Factors that can influence housing supply include land and construction costs, as well as geographical constraints (e.g., oceans and mountains) and municipal land-use planning restrictions, which fall under provincial, territorial and municipal jurisdiction, and limit the types of homes and where they can be built. Geographical constraints and municipal land-use planning restrictions can limit the potential for supply to grow in response to higher prices.

The federal government has taken several measures to reduce construction costs in order to increase the supply of new housing units in Canada, such as the Rental Construction Financing Initiative and the Rapid Housing Initiative. More recently, it introduced [Bill C-56, An Act to amend the Excise Tax Act and the Competition Act](#). In particular, the bill, which received royal assent in December 2023, increases the rate of the GST New Residential Rental Property Rebate from 36% to 100% and removes the phase-out thresholds for certain purpose-built rental housing projects, which effectively eliminates the GST on such projects.



When housing supply is somewhat responsive to changes in prices, or in other words “elastic,” such measures that increase housing supply through direct government provision, capital contributions, loan subsidies or tax measures may lead to an increase in the quantity of new housing supplied. However, according to the [International Growth Centre](#) (IGC), when implemented in the context of municipal land-use planning restrictions “that create housing supply inelasticity,” these measures “cannot increase the total housing stock, but rather serve to crowd out unsubsidised housing with housing built by subsidised developers.”

In 2021, the [Bank of Canada](#) estimated that the median housing supply elasticity was 2.2% among all Canadian cities, which means that a 1% increase in home prices in the median Canadian city was associated with a 2.2% increase in housing supply. However, it found significant differences across cities. For example, the estimated supply elasticity was 0.63% in Vancouver, 0.89% in Toronto and 4.3% in Winnipeg.

According to the [IGC](#), when a city’s housing supply is inelastic, “[u]nlocking land for housing requires removing the constraints to, and thus lowering the costs of, obtaining formal land that is well-connected to the city.” Examples of these constraints include stringent land-use planning restrictions and challenges securing well-located government land for housing. In 2020, the [C.D. Howe Institute](#) estimated that these constraints added on average \$230,000 to the price of a new home across the eight most restrictive Canadian cities and \$644,000 in Vancouver.

To address municipal land-use planning restrictions, [Budget 2022](#) announced that \$4 billion over five years would be provided, starting in 2022–2023, to the CMHC to launch a new Housing Accelerator Fund that will target the creation of 100,000 net new housing units over the next five years. As stated by the [Minister of Housing, Infrastructure and Communities](#), this program “was created to incentivize local governments to implement structural and lasting reforms that will increase the supply of housing.” He indicated that following negotiations to access funding under the program “cities like London, Calgary, Hamilton, Halifax, Kitchener, and Vaughan have recently made progress to end exclusionary zoning. Others are proactively changing their zoning rules and permitting process in anticipation of a decision on their Housing Accelerator application.”

In a September 2023 [report](#), the CMHC estimated that 3.5 million more housing units are needed by 2030 to restore housing affordability. The report also presents two additional scenarios, due to changes in economic and demographic projections:

- The “high-population-growth” scenario considers what would happen to the supply gap if current immigration levels were extended until 2030. In this case, the supply gap would increase to 4 million housing units.
- A “low-economic-growth” scenario results in a supply gap of 3.1 million more housing units. This scenario is the result of weak economic growth and the current immigration policy ending by 2025.

With respect to housing supply gaps in different provinces, Ontario and British Columbia have the largest portion of the 3.5 million housing supply gap, due to the housing supply not keeping up with demand over the past 20 years in major urban centres.

Going forward, the [CMHC](#) expects a significant decline in housing starts, not only because of higher interest rates, but also because of ongoing labour shortages and high costs of materials. As a result of this slowdown in supply growth, as well as renewed demand, CMHC expects housing prices to increase in 2024. High housing prices and immigration levels are also expected to increase demand for rental units and hence increase rents.

In addition to housing, witnesses addressed the topics of arts, culture and language, infrastructure and safety and security.

Housing

With respect to housing, witnesses emphasized the importance of federal collaboration with provincial and municipal governments as well as with businesses and non-profit organizations. Witnesses called on the federal government to play a leadership role in regulatory reform across all levels of government and in incentivizing private-sector investment and entrepreneurship. The Committee heard many proposals to expand funding programs to increase the supply of affordable housing, particularly social and non-profit housing. Some witnesses cited low-income households, newcomers, and rural and Indigenous communities as requiring targeted support and policy consideration. Others proposed various reforms to taxation and mortgage regulations, increased use of public lands and improvements to the housing data ecosystem.

Recommendation 191

Pursue greater policy coordination through a forum for relevant stakeholders, including federal, provincial, and municipal officials responsible for housing, infrastructure and immigration, as well as representatives of the construction industry and advocacy groups, to correct supply-demand imbalances generating the housing affordability crisis.



Recommendation 192

Incentivize innovation to bring down costs of building homes and focus on measures and incentives to stimulate Canada's housing supply.

Recommendation 193

Avoid adding costs through codes and regulations by streamlining approvals for local government, and increase capacity of approval bodies.

Recommendation 194

Accelerate the rollout of the National Housing Strategy's Federal Lands Initiative and introduce a dedicated five-year, Public Land Acquisition Fund to acquire additional land for the construction of non-market, affordable rental housing.

Recommendation 195

Allow for the pro-forma land value to be captured by non-profits seeking to build housing on their land when proposals are brought forward to it.

Recommendation 196

Allocate capital funding to the Affordable Housing Fund to build a minimum of 100,000 new units per year, in conjunction with provincial partners and other public contributions.

Recommendation 197

Combine the terms and conditions of some of Canada Mortgage and Housing Corporation's programs, like MLI Select, for funding new rental projects.

Recommendation 198

Create a housing acquisition fund to assist the community housing sector to acquire existing affordable rental buildings.

Recommendation 199

Make the Rapid Housing Initiative a long-term program with recurring and predictable funding beyond 2024.

Recommendation 200

Launch and implement the Co-operative Housing Development Program as part of a wider strategy to double the non-market housing across the country.

Recommendation 201

Reduce cost pressures that emanate from the actions of private companies with an ambitious expansion of affordable and non-market housing, and exercise better control over the cost of housing and the cost of rent.

Recommendation 202

Reallocate National Housing Strategy funds to and invest massively in social and affordable housing, both for acquisitions and renovations, to address the housing crisis, combat homelessness and counter the decline in housing starts, including by providing resources for construction, alongside the provincial and municipal governments, and by providing grants to guarantee the tenants' return to and maintained occupancy of the premises regardless of income.

Recommendation 203

Create a national housing plan that recognizes that decent housing is a human right, starting with a commitment to the necessary resources to ensure all Northerners have access to affordable and adequate housing, by national standards and building codes, within five years.

Recommendation 204

Ensure that federally financed housing is affordable for low-income families, while reflecting the diverse needs of families with children, and increase the assistance to low-income households through various transfers and tax credits.

Recommendation 205

Make investments in housing for First Nations to address overcrowding, unit replacement, new lot servicing, repair needs, on-reserve migration, and population growth.



Recommendation 206

Eliminate the stress test on mortgage transfers, switches, and renewals for mortgage holders in good standing to help Canadians find the financing solutions that best fit their needs and budget.

Arts, Culture and Language

Witnesses who spoke about arts, culture and language proposed to strengthen protections for artists' rights, particularly to adapt to technological developments and align with international standards. The Committee heard calls for permanently increased funding for cultural events, the arts and journalism, particularly for independent producers and local media outlets. Witnesses also requested increased funding for francophone groups, Indigenous languages, and official language minority communities. It was also proposed that the government continue to include language clauses in transfer agreements to the provinces and territories and support equity, diversity and inclusion in the media industry.

Recommendation 207

Implement market-based solutions that encourage fair remuneration of rights-holders for use of copyright protected work through reform of the *Copyright Act*, and ensure that the Act protects all creators and copyright holders and that the educational publishing industry is sustainable.

Recommendation 208

Preserve the educational fair dealing exception under the *Copyright Act*.

Recommendation 219

Update the *Copyright Act* to ensure artists are compensated when their work is used, expand moral rights provisions to strengthen artists' common law "right of personality" and strengthen economic rights provisions to keep up with international standards, and technological advancements.

Recommendation 210

Expedite amendments to the *Copyright Act* and support reforms that benefit Canadian-owned independent music.

Recommendation 211

Introduce legislation to provide protections for performer’s images, likeness, voices, and performances to prevent unauthorized replacement of human performances by artificial intelligence technology.

Recommendation 212

Institute an un-waivable right for performers in making available fixed performances to on-demand and interactive streaming, both for sound recordings and audiovisual recordings.

Recommendation 213

Introduce tax measures to incent businesses to advertise with private sector Canadian news outlets and bring fairness to the different tax treatment of advertising purchased from foreign websites to ensure media organizations are not deprived of revenues.

Recommendation 214

Provide an annual operating budget for all community, Indigenous, and campus-licensed radio stations, which could be established and administered by the Community Radio Fund of Canada.

Recommendation 215

Make advertising with campus and community radio stations mandatory for all government advertising campaigns.

Recommendation 216

Increase funding for the Local Journalism Initiative and ensure the funding is timely.

Recommendation 217

Continue efforts to achieve a more equitable, diverse, and inclusive recorded media industry.

Recommendation 218

Expedite the regulatory implementation of the *Online Streaming Act* through the Canadian Radio-television and Telecommunications Commission to ensure the long-term



viability of Canada’s public interest broadcasters and avoid irreversible cuts to operations and programming they support.

Recommendation 219

Ensure that new funding mechanisms resulting from the *Online Streaming Act* prioritize FACTOR and Musicaction.

Recommendation 220

Increase annual contributions to the Canada Music Fund to ensure better and more stable funding for the music sector, taking into account inflation, labour shortages and the unique circumstances of the entertainment sector, with a view to providing export and financial support for:

- **the production and marketing of recorded music and shows, especially of benefit to emerging artists, and**
- **workforce retention and training.**

Recommendation 221

Fulfill the commitment to a permanent increase to the Canada Music Fund along with additional funding for new live programming.

Recommendation 222

Provide permanent funding to Canadian Heritage’s arts branch, heritage programs and the Canada Council for the Arts to ensure a resilient, equitable future for the Canadian arts and culture ecosystem, its workers, buildings, and communities.

Recommendation 223

Implement the Minister of Canadian Heritage’s mandate letter commitment to support Canadian authors and book publishers by permanently increasing funding to the Canada Book Fund.

Recommendation 224

Make the enhancements to the base budget of the Canada Arts Presentation Fund and the Building Communities Through Arts and Heritage program in 2019–2020 permanent.

Recommendation 225

Increase funding for the Canadian Heritage’s Endowment Incentives component of the Canada Cultural Investment Fund for existing performing arts recipients.

Recommendation 226

Support core operational funding for arts organizations to foster institutional and workforce stability.

Recommendation 227

Streamline granting processes to make them more accessible and support multi-year funding to encourage strategic and advanced planning, effective use of funds and sustainability.

Recommendation 228

Review the eligibility requirements for existing funding streams, such as tourism grants, major events grants and Canadian Heritage funding programs, with consideration of the current composition of the arts sector, which includes increasingly interdisciplinary organizations working in modern and innovative ways.

Recommendation 229

Encourage audience attendance by implementing a tax credit for individuals to buy tickets to Canadian theatre productions; and investing in a public campaign through Destination Canada that promotes Canadian live performances as a tourist experience and to encourage audience return.

Recommendation 230

Provide adequate and permanent funding for the implementation of the Action Plan for Official Languages 2023-2028.

Recommendation 231

Increase funding allocated to francophone community and language organizations to account for inflation and the new obligations under the under the Action Plan for Official Languages 2023-2028.



Recommendation 232

Provide specific core funding to all minority francophone and Acadian women's organizations to prevent them from reaching a breaking point and set aside a specific envelope for organizations representing francophone and Acadian women as part of the funding allocated to all federal institutions.

Recommendation 233

Provide sufficient resources so that francophone immigrants in the regions may live adequately and thrive in their language and culture.

Recommendation 234

Permanently increase funding to support post-secondary institutions in official language minority communities.

Recommendation 235

Create a post-secondary bursary program for students whose first language is French, with an envelope equivalent to that of the existing program for students whose second language is French.

Recommendation 236

Continue to include language clauses when transferring funds to provinces and territories for various initiatives.

Recommendation 237

Support francophone caregivers by investing in better access to services and resources.

Infrastructure

With respect to infrastructure, witness proposals centred around public transportation, drinking and waste-water infrastructure, and trade-enabling infrastructure such as ports, rail, and airports. The Committee also heard proposals for investment in recreation and tourism-related infrastructure. Many witnesses emphasized the importance of collaboration between all levels of government and industry. Some suggested reviews and reforms of funding criteria, amounts and mechanisms, particularly with respect to funding for both urban and rural municipalities.

Recommendation 238

Establish a forum for ongoing tri-partite engagement on the development of a sustainable, long-term funding model for public transit.

Recommendation 239

Together with the other levels of government, improve funding for public transit, including by

- **advancing ongoing support for public transit by two fiscal years;**
- **renewing the emergency operating funding of 2022, and**
- **providing additional funding for asset quality maintenance in order to preserve current service levels, and enable more people to benefit from modern, efficient public transit.**

Recommendation 240

Make investments across the drinking water supply chain to eliminate drinking water advisories in First Nations communities.

Recommendation 241

Make investments across the wastewater supply chain in First Nations communities to address chronic underfunding and mitigate threats to health and wellbeing due to inadequate sanitation.

Recommendation 242

Make investments in all season roads to increase access to affordable goods and services for First Nations communities.

Recommendation 243

Advance the implementation of the national infrastructure assessment and develop, jointly with industry and all orders of government, a 25-year plan for infrastructure investment that includes housing and trade-enabling infrastructure.



Recommendation 244

Make investments to meet basic community infrastructure needs, including buildings, ports and wharfs, transportation infrastructure, and utilities and lend greater support to municipal capital projects and services which facilitate economic development.

Recommendation 245

Prioritize funding for infrastructure projects under direct federal control, such as investments in capacity and added security for marine, rail and air transportation, and military assets, as well as to infrastructure that supports population growth and support the movement of goods through to the world, such as the Investing in Canada infrastructure program for regional and local infrastructure and national trade corridors funding.

Recommendation 246

Immediately set aside funds to establish a high-speed, high-frequency rail connection between Quebec City, Montreal and Ontario, with an accelerated schedule of completion.

Recommendation 247

Immediately confirm the allocation of increased federal funding to support expansion plans at the Port of Montréal (Contrecoeur terminal) and the Port of Saguenay (industrial port zone).

Recommendation 248

Enhance the Airports Capital Assistance Program to meet the urgent needs of local and regional airports.

Recommendation 249

Invest significantly in federal airport infrastructure to reduce their major asset maintenance deficit.

Recommendation 250

Review the high tariff rates charged to air carriers that use Canadian airports.

Recommendation 251

Permanently increase the funding allocated to the Canada Community-Building Fund for municipal infrastructure, and quickly reach agreements with provinces and territories to ensure that funding is transferred without any new conditions regarding how that funding will be used.

Recommendation 252

Modernize funding for municipal infrastructure projects by further extending the eligibility period for and expanding the scope of financial assistance programs.

Recommendation 253

Reinvest in sports and recreational facilities to ensure the health and well-being of the population and increase access to quality facilities.

Safety and Security

A few witnesses made proposals about safety and security, such as more funding for Indigenous-led security programs, cybersecurity, fraud prevention, and gender-based security and justice initiatives. The Committee was asked for greater investments to implement the Calls for Justice of the National Inquiry into Missing and Murdered Indigenous Women and Girls. The Committee also heard proposals for the government to consult and collaborate with municipalities and provinces when negotiating contracts with the Royal Canadian Mounted Police.

Recommendation 254

Allocate additional funds to organizations like the Canadian Centre for Cyber Security to increase individual cyber security awareness and cross-industry collaboration.

Recommendation 255

Protect critical infrastructure, supply chains and businesses from cyber threats by supporting investments in IT and operational technology security that help critical infrastructure operators of all sizes develop and deploy prevention-first cybersecurity strategies.



Recommendation 256

Create a small and medium enterprises (SME) cyber defence fund and redirect funding from lower-priority government spending so Canada can help SMEs improve their cyber resilience and close the cybersecurity investment gap.

Recommendation 257

Encourage, in cooperation with the private sector and the provinces and territories, the universal adoption of a pan-Canadian trust framework based on the principles laid out in the Digital Identity White Paper to ensure the interoperability of secure digital identification and authentication across Canada in all spheres of activity and maximize the benefits to Canadians.

Recommendation 258

Create a direct income verification mechanism between lenders and the Canada Revenue Agency as a means to dissuade mortgage document fraud.

Recommendation 259

Provide funding to enhance judicial education on intimate partner violence and coercive control.

Recommendation 260

In consultation and collaboration with, municipalities, provinces, territories and Indigenous peoples, ensure that an intersectional approach is applied to the National Action Plan to End Gender-Based Violence and the Federal Strategy to Prevent and Address Gender-Based Violence, and that commitments to funding for organizations serving victims and survivors are included in the National Action Plan to provide a comprehensive continuum of culturally appropriate services in one location, to facilitate access to these services for victims and survivors.

Recommendation 261

Top up its investment to implement the National Action Plan to End Gender-Based Violence and earmark funding specifically for organizations representing francophone and Acadian women in minority communities.

Recommendation 262

While respecting the jurisdiction of sports organizations, fund education, training and support for volunteers, with the goal of providing them the tools to better support athletes and ensure that athletes' safety and Safe Sport are always taken into account.

Recommendation 263

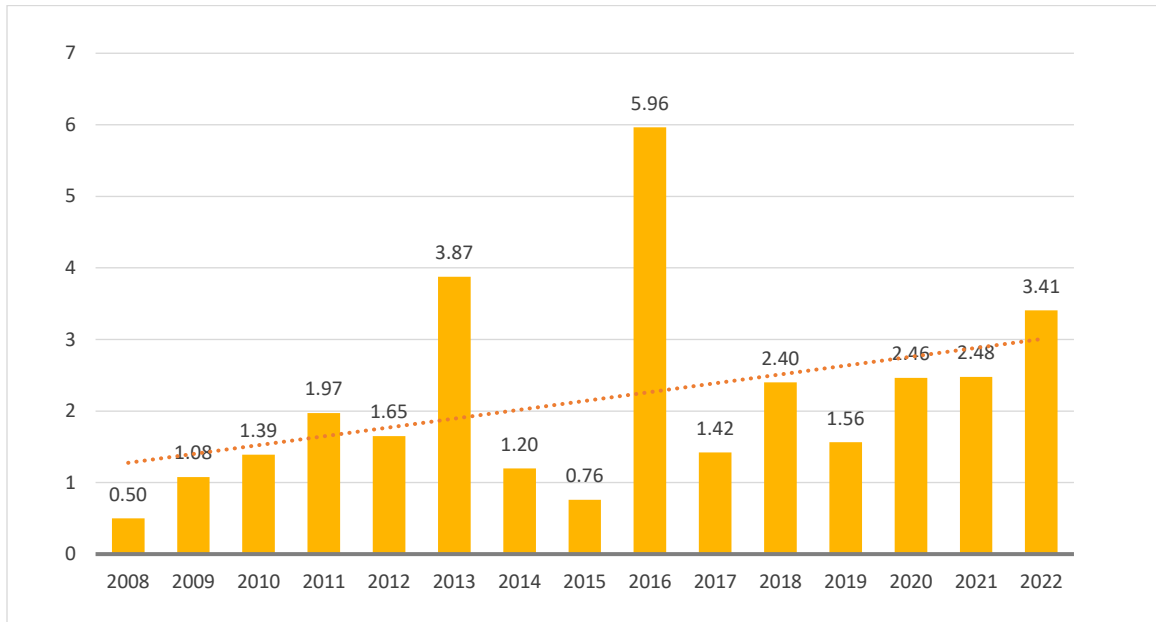
In consultation and collaboration with, municipalities, provinces, territories and Indigenous peoples, fund the development of a red dress alert for missing and murdered Indigenous women, girls and Two-Spirit people.

CLIMATE CHANGE AND ENERGY POLICY

As reported by the [Intergovernmental Panel on Climate Change](#), the unprecedented global warming observed by scientists in recent decades, caused principally by rising emissions of greenhouse gases (GHG), will have short- and long-term [impacts](#) on several aspects of Canadian society, including on health, food security, the economy and infrastructure. For example, Figure 4 shows an increasing trend in insured losses resulting from catastrophic weather events in Canada over the 2008–2022 period.



Figure 4—Catastrophic Insured Losses Resulting from Severe Weather Events in Canada (billions of 2022 dollars)



Note: Insured losses for a given weather event are considered catastrophic when they reach \$30 million or more. These figures are in 2022 dollars. Data for 2021 and 2022 are preliminary.

Source: Figure prepared by the Library of Parliament using data obtained from the Insurance Bureau of Canada, *2023 Fact of the Property and Casualty Insurance Industry in Canada*, 2023, pp. 15 – 26.

Since Arthur Pigou’s [work](#) in 1920, economists have consistently recognized pollution as a negative externality in both production and consumption. A negative externality refers to the unintended and adverse consequences of an economic activity that affect third parties who are not directly involved in the activity, leading to a market failure. This concern goes beyond the immediate pollution and includes potential future damages caused by long-term phenomena such as climate change. Thus, GHG emissions caused by individuals, businesses and governments represent a negative externality.

The [most effective approach](#) to climate change policy seems to lie within fiscal policy rather than monetary policy, a point of view that was also underscored by the Governor of the Bank of Canada during his [30 October 2023 appearance](#) before the Committee, during which he stated that climate change policy is not part of the Bank’s mandate and should remain the responsibility of governments. Many [economists](#) propose fixing the market failure caused by individuals, businesses and governments neglecting GHG emissions in their activities during production and consumption. This can be achieved through carbon pricing mechanisms, such as a direct tax on GHG emissions or [cap-and-](#)

trade policies, or indirect means, such as subsidies and tax credits for clean energy and technology research and development.

On the one hand, certain economists view a direct tax on GHG emissions as the most efficient way to make polluters consider the social costs of their GHG emissions, and favour this approach over subsidies. According to them, taxes can provide companies with the flexibility to reduce emissions through various means – such as renewable energy sources, energy efficiency, or production cuts – whereas subsidies target specific alternatives for particular aspects of the emissions challenge.

On the other hand, some economists argue that a combination of policies may be the most effective approach for achieving rapid and profound decarbonization, while others argue against carbon pricing. While carbon taxes are implemented locally, the impact of climate change is a global issue. Proponents argue that when a province or country imposes a carbon tax, its residents – including the businesses that operate there – bear the financial burden, while the benefits can also accrue to people in other regions and countries. Consequently, they contend that jurisdictions that choose not to implement carbon taxes can essentially rely on others to shoulder the cost of reducing GHG emissions – a market failure known as the free rider problem.

The U.S. government chose not to incorporate a carbon tax in its Inflation Reduction Act (IRA). Apart from a tax on methane emissions, the IRA predominantly relies on subsidies rather than taxes. It encompasses a range of tax incentives designed to encourage both businesses and households to transition to cleaner forms of energy. Specifically, the IRA includes provisions for businesses, such as tax credits, aimed at promoting investments in solar, wind, and other non-carbon-based power generation methods. For households, it introduces incentives to foster the adoption of EVs, as well as encourage residential energy retrofits, such as the installation of heat pumps and rooftop solar panels.

One of the key provisions pertains to the production tax credit for clean electricity. Under the IRA, any company engaged in the generation of new carbon-free electricity, such as wind or solar power, qualifies for incentives based on the quantity of electricity produced. Additionally, the IRA incorporates measures intended to encourage the use of emerging technologies, including carbon capture and utilization, as well as clean fuels, notably green hydrogen.

In September 2022, the House of Commons Standing Committee on International Trade studied the impacts of the IRA on Canadian firms, with a focus on the following sectors: automotive, clean energy and clean technology, and critical minerals. Most witnesses spoke about the challenges for Canadian firms resulting from the IRA's incentives for



clean energy and clean technologies. According to several witnesses, these challenges include:

- the potential loss of Canada’s leadership position to the United States in undertaking decarbonization efforts;
- the establishment of the United States “as a very attractive market” for investments in clean energy;
- the inability of Canadian clean energy and clean technology firms to compete with their United States’ counterparts for investments and skilled workers; and
- the relocation of certain clean technology investments from Canada to the United States.

In [Budget 2023](#), the federal government announced various measures to support the development of clean electricity and technologies, amounting to a total of \$18.5 billion over five years. Of that amount, \$17 billion is related to diverse tax credits aiming to encourage investments in these sectors. One key measure is the introduction of a new investment tax credit for clean electricity. This tax credit has been structured to extend eligibility to public entities and Indigenous communities and is applicable to both new projects and refurbishments.

Witnesses who addressed climate change and energy policy made proposals related to the transition to net-zero, carbon pollution pricing, the energy sector, and adaptation and preservation measures.

Transition to Net-Zero

With respect to the transition to net-zero, witnesses suggested certain federal actions concerning employment and labour matters, including facilitating worker transition to a low-carbon economy, for example by investing in the creation of new programs to support regional planning and career choices for sustainable jobs, providing safe and unionized working conditions and supporting underrepresented groups, ensuring prevailing wages and apprenticeship requirements, and passing Bill C-50, Canadian Sustainable Jobs Act.

Dealing with this transition, witnesses expressed the need for the creation of new funding or increased funding for climate-related home upgrades, the Futures Fund, decarbonizing the electricity grid, transitioning fishing vessels, green hydrogen contracts

for difference, support for manufacturers, a home appliances and electronics repair fund and a reusable container and packaging fund. Witnesses also expressed the need to cease funding for “polluting projects.”

With respect to taxation, witnesses requested that the government provide tax credits for aluminium decarbonization, create more eco-taxes and binding regulations, and expedite green tax measures.

Witnesses also expressed a need for certainty in federal carbon capture plans, stakeholder consultations and industry-related policies, incentives for sustainable aviation fuel and modernization, as well as tools for SMEs to measure and mitigate their carbon footprint.

Addressing general federal policy matters in this area, witnesses suggested increased federal leadership in the development of a green economy and faster progress on the Greening Government Strategy, while enhancing productivity, closing the competitive gap with the United States, ending fossil fuel use by 2050, advancing a sector-agnostic national GHG offset system, raising greater awareness of green programs.

Finally, with respect to specific transition policy matters, witnesses spoke about the role of financial institutions and the Canada Infrastructure Bank, support for municipal sustainability initiatives, emission standards, end-of-life battery use, domestic content criteria, and incentive programs for provincial GHG reductions.

Recommendation 264

Improve Bill C-50, Canadian Sustainable Jobs Act, before passage, including ensuring a strong voice for workers through their unions in the proposed Sustainable Jobs Partnership Council and pass the Bill so that workers have a seat at the table when shaping industrial policy.

Recommendation 265

Increase the Futures Fund’s budget and expand it to cover all provinces and territories.

Recommendation 266

Scale up investment in transition planning, job creation, and worker supports to ensure workers and communities have a smooth transition to a low-carbon economy.



Recommendation 267

Foster a net-zero economy, while respecting workforce agreements with provinces and territories, by investing in workforce development through tax credits covering tuition for sustainable careers, by increasing funding for “skills in a net-zero economy,” by investing in the creation of a new program to support regional planning and fund initiatives that create sustainable jobs, and in innovation to decarbonize the industrial sector and in the economic diversification of communities affected by the transition.

Recommendation 268

Include job-quality requirements in Budget 2024’s decarbonization investments to ensure low carbon jobs are safe, well-paid, and afford workers a say at work through access to a union.

Recommendation 269

Support a renovation wave for climate resilient homes and affordable home by expanding and coordinating existing investments and programs to centrally deliver home upgrades to ensure impactful investments that integrate health, affordability, and adaptation targets, and accommodate the unique needs of Indigenous, northern and remote communities.

Recommendation 270

Expand the scope of certain programs intended to boost energy-efficient retrofits to also include large rental properties.

Recommendation 271

Pass legislation to ensure that Canadian banks have plans, targets and practices consistent with Canada’s climate commitments and the objectives of the Paris Agreement, including measures to reduce financed emissions.

Recommendation 272

Develop a standard definition for “net-zero aligned investment,” include emission reduction estimates alongside policies, and support the work of the Sustainable Finance Action Council, particularly its transition taxonomy project.

Recommendation 273

Show leadership in the development of a green economy and continue and expand the made-in-Canada supports for clean-energy investments including in electric vehicles and battery plants in Canada.

Recommendation 274

Commit to economic reconciliation, climate action, Arctic sovereignty, sustainable development and building a resilient pan-Canadian grid.

Recommendation 275

Speed up and expand clean technology incentives to help manufacturers adapt to and advance Canada's climate change plans.

Recommendation 276

Limit the production of residual materials by creating a home appliances and electronics repair fund and a reusable container and packaging fund.

Recommendation 277

Provide an actionable plan for a sustainable aviation fuel industry in Canada.

Recommendation 278

Show leadership by accelerating progress on the Greening Government Strategy.

Recommendation 279

Prioritize the substitution of wood products and fibre-based bio-products over more greenhouse gas-intensive alternatives as part of its Greening Government Strategy and Canada Green Buildings Strategy.

Carbon Pollution Pricing

On the topic of carbon pollution pricing, witnesses suggested that the government examine emissions trading systems linked with the United States and other carbon climate finance mechanisms, implement additional ecofiscal policies that encourage Canadians to spend less on goods that pollute, implement a mechanism that ensures emissions reductions are verified and reported to a Canadian regulated credit system,



and that the government's carbon pollution pricing mechanism be frozen at its current level with sums collected from small businesses returned to them.

With respect to Canadian farming and food concerns, witnesses remarked that the on-farm exemption for qualifying farming fuel be extended to include natural gas and propane, that the effects of carbon pricing on the affordability of food for Canadians and the competitiveness of Canada's industries be evaluated, and that a temporary pause on any carbon pricing policies affecting the Canadian food supply chain be considered.

Recommendation 280

Design policies, such as more ecofiscality, to encourage Canadians to spend less on items that pollute and spend more on items that do not pollute.

Recommendation 281

Implement a mechanism to ensure that emissions reductions are measured, verified and reported to the Canadian regulated credit system rather than a voluntary market.

Energy

Regarding energy, a number of witnesses advocated for tax incentives and other measures to support clean and renewable energy, clean technology and carbon capture, utilization and storage, while others argued for a reduction of the support for the oil and gas sector. Witnesses also commented on the development of electricity grids, including in relation to the proposed transition to a net-zero grid by 2035.

Recommendation 282

Implement the investment tax credits for clean electricity, clean technology and clean hydrogen quickly, ensure that they are comprehensive in coverage and consider how they can be further supported and leveraged.

Recommendation 283

Expand eligibility for the clean electricity, clean technology manufacturing, and clean technology investment tax credits to include investments in energy generated using forest biomass and residuals.

Recommendation 284

Ensure that Canada is a competitive jurisdiction for investments in clean hydrogen.

Recommendation 285

Put an end to the financial support of the oil and gas industry as soon as possible.

Recommendation 286

Implement measures to support the development of a zero-emissions electricity grid based on renewables.

Recommendation 287

Commit to provide direct funding for Nukik Corporation to enable the Kivalliq Hydro-Fibre Link project to proceed.

Recommendation 288

Directly finance the evolution of Newfoundland and Labrador's electricity grid.

Adaptation and Preservation

Speaking about efforts to adapt Canadian society and industry to climate change, witnesses requested that the government take action on revising or improving disaster-related risk management programs – such as AgriRecovery – to ensure they are more responsive and predictable, provide support to farmers for adapting to the effects of climate change and invest strategically in climate-resilient agriculture. Other witnesses proposed implementing measures to support hurricane readiness for buildings and business operations, increasing investment in the Disaster Mitigation and Adaptation Fund and making it accessible to rural communities, developing strategies and programs to support rural municipalities in making informed decisions related to mitigating disaster risks, and establishing climate adaptation hubs led by colleges to support local communities and businesses in adapting to climate change. Finally, witnesses discussed investing in First Nations-led conservation and biodiversity preservation efforts, and implement the Kunming-Montreal Global Biodiversity Framework.

Recommendation 289

Significantly increase investments in the Disaster Mitigation and Adaptation Fund to accelerate the deployment of climate-resilient infrastructure.



Recommendation 290

Increase investment in proactive wildfire mitigation and prevention strategies, with a focus on reducing fuel loads in Canada’s forests, in addition to programs already identified through the Wildfire Resilient Futures Initiative.

Recommendation 291

Develop strategies and programs to support rural municipalities in making informed decisions related to mitigating disaster risk, such as flooding, and provide funding for both the FireSmart Canada program to map wildfire risks and for community wildfire mitigation projects.

Recommendation 292

Heed the recommendations of the Climate Proof Canada coalition, the Insurance Bureau of Canada and the Lancet Countdown on health and climate change for Canada with respect to implementing the National Adaptation Strategy, in collaboration with the provinces.

Recommendation 293

Provide funding for retrofits that increase the resilience of residential and commercial buildings and provide greater protection from the impacts of extreme weather events caused by climate change as part of the National Adaptation Strategy.

Recommendation 294

Establish climate adaptation hubs led by colleges to harness the power of applied research to support local communities and businesses in adapting to climate change.

Recommendation 295

Build on the initial funding provided in Budget 2023 to fully launch a national flood insurance program.

Recommendation 296

Invest in First Nations-led conservation and biodiversity preservation efforts.

Recommendation 297

Deliver on Canada’s commitment to halt and reverse biodiversity loss by implementing the Kunming-Montreal Global Biodiversity Framework.

FEDERAL FISCAL FRAMEWORK AND GOVERNMENT

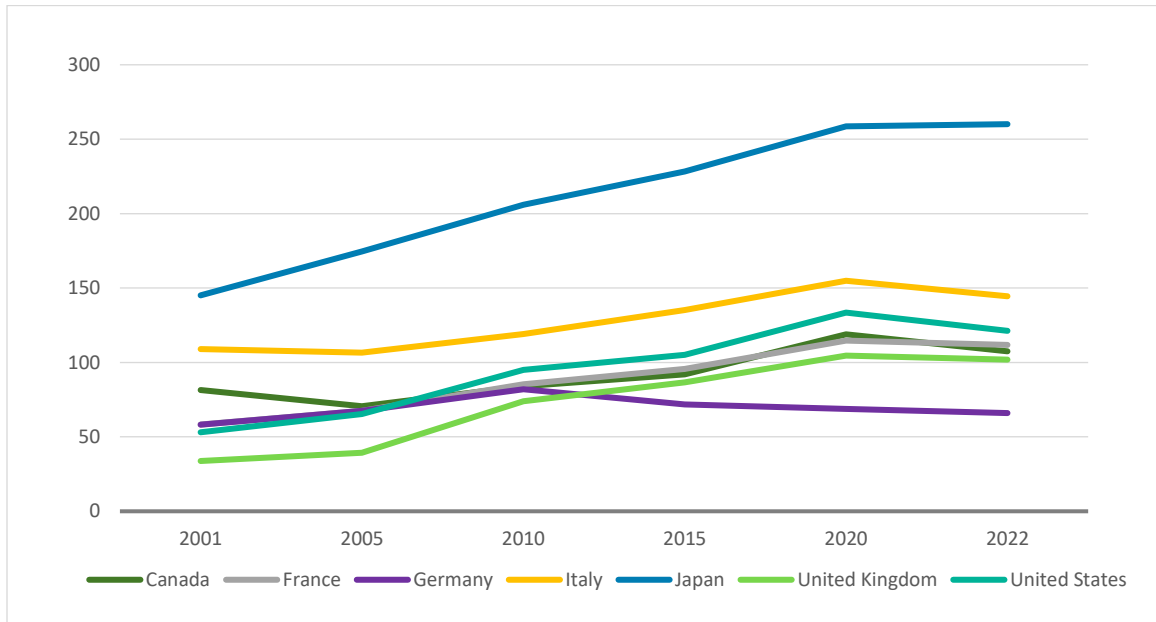
Many economists believe that inflation is a fiscal and monetary phenomenon and that price stability over time requires coordination between both fiscal and monetary authorities. According to this view, the ability of a central bank to fully control inflation ultimately depends on the successful stabilization of public debt through sustainable future fiscal plans.

For example, when a government fails to address existing structural deficits, the price level will increase to maintain the sustainability of public debt over the long term, which may cause inflation to deviate from the central bank’s target. As structural deficits grow and the credibility of a government’s fiscal plan diminishes, stabilizing inflation around the target may become progressively more challenging for the central bank. Specifically, when the central bank raises interest rates in response to elevated inflation, the economy may experience a recession, thereby elevating deficit levels and the debt-to-GDP ratio, which may then lead to further inflationary pressures. In such scenarios, instead of curbing inflation, rising interest rates would inadvertently fuel higher inflation, and potentially lead to “stagflation,” meaning an inflation rate higher than the central bank’s target accompanied by a substantial slowdown in GDP growth.

The potential role of fiscal policy is particularly relevant today as many countries, including Canada, are facing an unexpected and rapid increase in prices after two decades of low inflation. Figure 5 shows that total government debt as a percentage of GDP has increased significantly across all G7 countries during that period, except Germany.



Figure 5—General Government Gross Debt as a Percentage of Gross Domestic Product (%)



Source: Table prepared by the Library of Parliament using data obtained from the International Monetary Fund, “[General government gross debt](#),” Database, accessed 3 November 2023.

Some [economists](#) suggest that large fiscal deficits incurred to sustain the recovery following the COVID-19 pandemic may have played an important role in rapidly rising prices. However, other [economists](#) argue that the recent surge in inflation is mostly due to supply shocks, such as the one caused by the Russian invasion of Ukraine, which have led to higher food and energy prices, as well as shifts in demand from services to goods caused by the pandemic combined with supply chain problems, which have led to shortages of many products.

Lastly, it is important to point out that there is no consensus among economists about the optimal levels of public debt and deficit, and whether there exists a robust correlation between these fiscal indicators and inflation. For example, on the one hand, [Olivier Blanchard](#), Professor of Economics at the Massachusetts Institute of Technology and Former Chief Economist at the International Monetary Fund, argued before the pandemic and the recent surge of inflation that additional debt may have no fiscal cost because the interest rate on government debt may be lower than the growth rate of the economy so that the government debt can be rolled over forever. On the other hand, Ryan Banerjee and al. from the Bank for International Settlements found in

a [June 2023 paper](#) that “changes in fiscal frameworks, which reduce fiscal discipline or make increasing public debt levels more tolerable, may increase upside inflation risks.”

On the topic of federal fiscal framework and government, witnesses spoke about national finances, tax reform and compliance, corporation and business income taxation, personal income taxation, consumption taxes and excise duties and federal departments and the public service.

National Finances

On the topic of national finances, witnesses proposed adopting a new budget approach respecting First Nations, balancing the budget to allow for public investments, and limiting government spending growth or increasing taxes. Witnesses emphasized the government's role in addressing the cost-of-living crisis, housing crisis, and climate disasters despite concerns regarding deficit levels. They proposed measures such as a fiscal anchor, legislative enshrinement of fiscal principles, and enhanced reporting to manage debt service costs. Finally, certain witnesses expressed their view that the assertion that the federal deficit is linked to recent inflation in Canada is not credible.

Recommendation 298

Adopt a new distinct approach for budget-setting aligned with inherent rights of First Nations, international treaties signed by Canada, and respect for nation-to-nation relationships.

Recommendation 299

Recognize that concern with the deficit should be overshadowed by more pressing priorities, such as supporting Canadians through the cost-of-living crisis, the housing crisis, climate disasters and more.

Recommendation 300

Implement policies that complement the Bank of Canada's policies to slow down price growth and lower the price of government services or offer them for free.

Recommendation 301

Move ahead with a real, comprehensive program review.



Recommendation 302

Recognize that claims that the federal deficit has been a significant cause of Canada's recent inflation are not credible.

Recommendation 303

Apply a more comprehensive gender-based analysis and ensure that the results are accessible to the public at large.

Tax Reform and Compliance

Witness proposals for tax reform and compliance encompassed a multifaceted approach. They advocated for cracking down on employee misclassification, mirroring Australia's tax transparency measures, initiating public consultations on transfer pricing rules, and strengthening international tax cooperation through the United Nations.

A number of witnesses recommended transparency and accountability enhancements for the Canada Revenue Agency, mandatory disclosure reviews, collaboration with Revenu Québec, and the establishment of public registries for beneficial owners. Proposals also included addressing tax avoidance, eliminating double non-taxation agreements, appropriately taxing multinational corporations, and introducing unitary taxation whereby the different parts of a multinational corporation are taxed as a single corporation. Furthermore, there was a call for a foreign policy focus on combating tax havens, regulating out-of-court settlements, simplifying tax legislation, and undertaking a comprehensive review of Canada's tax system. Additional proposals involved creating a pan-Canadian beneficial ownership registry, streamlining tax filing, intergenerational family business transfers, and incentivizing donations through amendments to the *Income Tax Act*.

Recommendation 304

Provide leadership and crack down on employee misclassification, which costs taxpayers and workers millions of dollars annually in payroll tax fraud.

Recommendation 305

Follow Australia's lead in enhancing tax transparency by introducing public country-by-country reporting requirements for multinational enterprises and their subsidiaries, including tax residency, ownership breakdown and entity type.

Recommendation 306

Make the fight against tax havens a foreign policy priority for Canada and take action to limit their use by:

- **increasing the transparency and accountability of the Canada Revenue Agency (CRA) and ensuring that the CRA works with Revenu Québec;**
- **reviewing how mandatory disclosure practices work;**
- **further regulating and restricting the use of voluntary disclosure;**
- **criminalizing aggressive tax avoidance and cracking down on tax cheats and enablers;**
- **limiting and regulating out-of-court settlements;**
- **calling for an international financial registry and expanding country-by-country reporting and making it public;**
- **eliminating transfer pricing problems by introducing unitary taxation for corporations; and**
- **getting rid of double non-taxation.**

Recommendation 307

Build, implement and maintain a comprehensive single pan-Canadian beneficial ownership registry.

Recommendation 308

Play a leadership role in securing a global minimum tax for multinational enterprises.

Recommendation 309

Address growing income inequality and generate revenue for poverty reduction programming by eliminating tax loopholes, taxing extreme wealth, making the personal income tax system more progressive and implementing an excess profit tax focused on corporate pandemic windfalls.



Recommendation 310

Undertake a comprehensive review of Canada's tax system with the objective to improve labour productivity, meet the needs of Canada's evolving economy, ensure Canada can compete internationally, recommit to tax neutrality, and make it simpler and fairer.

Recommendation 311

Before proceeding with the proposed changes to the Alternative Minimum Tax, determine the impact these changes will have on charitable revenues by conducting an independent economic and financial analysis.

Corporation and Business Income Taxation

Witness proposals on the topic of corporation and business income tax covered a range of strategies. They included advocating for the reinvestment of retained earnings through larger investment tax credits, implementing a temporary general investment tax credit, modifications to certain other tax credits, and reducing the corporate income tax rate. Other suggestions involved creating an IP Box" tax mechanism for IP income, tying the Small Business Deduction to a business' age, and exempting certain capital gains.

Additionally, witnesses proposed imposing windfall profits taxes on large food retailers, incremental taxes on companies contributing to inflation, and avoiding or deferring new business taxes. Some witnesses made suggestions about taxes on share buybacks. Recommendations also extended to raising the Small Business Deduction thresholds, lowering federal small business tax rates, delaying capital cost allowance phaseouts, increasing the Lifetime Capital Gains Exemption, and providing incentives for Employee Ownership Trusts and worker co-operatives.

Recommendation 312

Encourage the reinvestment of retained earnings with larger investment tax credits back into Canada.

Recommendation 313

Implement a temporary general investment tax credit, applicable to all investments in depreciable assets, including intangibles, at a rate of 5%, effective from now until 2025, followed by a reduction of the corporate income tax rate from 15 to 13%.

Recommendation 314

Maximize the impact of existing flow-through share tax credits by relaxing the time limit for making qualifying expenditures, especially where regulatory delays prevent the company from spending in an allotted time frame, and making those costs eligible for the “look-back” rule.

Recommendation 315

Incorporate critical mineral pre-production costs into the new critical mineral exploration tax credit to spur production.

Recommendation 316

Support investment in intellectual property by small businesses by providing refundable tax incentives.

Recommendation 317

Establish an “intellectual property box” tax mechanism whereby income from patents and other intellectual property generated by activity in Canada would face a lower corporate tax rate.

Recommendation 318

Introduce a windfall tax for companies in all sectors that generate oversized profits due to crises, as well as on large food retailers to fund an extension of the Grocery Rebate.

Recommendation 319

Institute incremental taxes on the profits of companies that have contributed to Canadian inflation through historically high profit margins, including the oil and gas sector and supermarkets.

Recommendation 320

Continue and expand the 2% tax on share buybacks.

Recommendation 321

Apply an effective tax rate of at least 25% to multinationals and move forward with adopting its own tax on digital services, if necessary.



Recommendation 322

Ensure taxes on technology and digital services remain aligned with international precedent and encourage technology development, commercialization and adoption.

Personal Income Taxation

Witnesses' proposals for personal income taxation included introducing fairness measures when taxing professional artistic income, taxing strike pay as ordinary income, and enhancing the tax treatment of medical expenses by lowering the threshold. Some suggested indexing various tax thresholds, benefit payments, and tax credits to the consumer price index, reducing the base amount of the age credit, allowing income averaging over many years, and introducing a permanent wealth tax.

Recommendation 323

Introduce a four-year back-averaging system for professional artistic income to ensure tax fairness.

Recommendation 324

Increase the lifetime capital gains exemption.

Recommendation 325

Introduce a permanent wealth tax on the richest Canadians.

Recommendation 326

Include the Anticosti Island village (Port-Menier) as a prescribed northern zone for the northern residents deductions, given its isolation.

Consumption Taxes and Excise Duties

Some witnesses proposed excluding aircraft from the *Luxury Items Tax Act* and placing a moratorium on the luxury tax on aircraft pending further industry consultation, funding new spending with a higher GST rate, clarifying misconceptions about taxes on unhealthy grocery products, and eliminating sales tax on groceries. They also proposed adjusting the excise duty formula for cannabis and addressing concerns about the automatic escalator on alcohol excise duty.

Recommendation 327

Exclude aircraft and vessels from the luxury items tax.

Recommendation 328

Review the zero-rated guidelines that apply to products at grocery stores to adapt to the current reality on the shelves.

Recommendation 329

Make adjustment to the excise duty formula for cannabis so that it is limited to a 10% ad valorem rate, and to the operation of the duty, including the requirement to apply an excise stamp on cannabis products.

Recommendation 330

Modernize the *Excise Act* to lessen the tax burden placed on Canada's locally owned and operated craft breweries, allowing the industry to continue to grow, add jobs and contribute to local economies.

Recommendation 331

Give a 90% excise duty exemption on the first 50,000 litres of absolute ethyl alcohol (LAA) of production of distilleries, an 85% exemption on the next 50,000 LAA, and a 75% exemption on the last 100,000 LAA bringing production to 200,000 LAA.

Recommendation 332

Change the excise duty exemption for all-Canadian wine produced from honey or apples to also include all fermented products other than grapes.

Recommendation 333

Amend section 178.8(4)(a) of the *Excise Tax Act* to address the problem of recreational vehicle dealers in Quebec paying the Ontario border tax in addition to the harmonized GST/QST.

Federal Departments and the Public Service

Witnesses submitted several proposals for federal departments and the public service. Firstly, they suggested modernizing procurement processes, revising the federal



procurement policy to prohibit the use of replacement workers and increasing the use of Canadian tech procurement and clean procurement policies. Additionally, they proposed amending procurement policies to ensure audiovisual producers adhere to relevant collective agreements and ensuring that advertising agencies engaged by the federal government are signatories to the Alliance of Canadian Cinema, Television and Radio Artists' National Commercial Agreement. A number of witnesses also advocated for procurement strategies for domestic SMEs.

Other proposals included freezing federal departmental operating budgets for wages at 2023 levels for five years, transitioning employee pension plans to shared-risk models, and introducing mandatory apprenticeship requirements for contractors on federal projects. Witnesses also proposed engaging the Auditor General and industry for reviews, streamlining funding applications for municipalities, and improving hiring and retention of pay advisers.

Some witnesses called for a national inquiry into the Phoenix pay crisis, settlement of class action lawsuits, prevention of racism and discrimination, and the repeal of changes to the *Public Service Superannuation Act*. Finally, they also proposed increased support for research, the creation of a dedicated office for EV coordination and a shift towards EV adoption within the federal government, including a target of 10% of federal parking spaces being electrified by 2025.

Recommendation 334

Increase government procurement of Canadian tech and use public sector procurement to stimulate cybersecurity innovation in Canada by making government technology procurement practices more agile, challenge-based, and outcome-driven.

Recommendation 335

Increase the global competitiveness of Canadian businesses by expanding access to customers, developing a procurement strategy for domestic small and medium-sized enterprises and reviewing procurement policies, including eliminating the lowest bidder rule with a view to enable Canadian businesses to access public contracts.

Recommendation 336

Revise the federal procurement policy to forbid the use of replacement workers, directly or indirectly.

Recommendation 337

Amend federal government procurement policy to ensure that every producer undertaking audiovisual work for the government adheres to all relevant collective agreements.

Recommendation 338

Introduce a mandatory requirement for contractors to hire apprenticeships on all federal procurement and infrastructure projects.

Recommendation 339

Before implementing any cuts, develop a staffing plan for the entire public service that considers the needs across the public service and those of all who receive public services, in collaboration with bargaining agents.

Recommendation 340

Create a body within the federal public service to provide services currently provided by contracted private consultants.

Recommendation 341

Work with bargaining agents to amend the *Federal Public Sector Labour Relations Act* to bring it in line with measures and protections afforded under legislation in other sectors and include language requiring employers to pay workers properly and on time.

Recommendation 342

Put public safety officers employed by the federal government on par with their counterparts who work in other jurisdictions.

Recommendation 343

Ensure that the recommendations stemming from the current review of the *Public Service Disclosure Protection Act* are adopted and that the Act is amended accordingly.

Recommendation 344

Find ways to not only hire and train pay advisers but also retain them, using the improved Phoenix Pay System.



Recommendation 345

Launch a national inquiry into why the Phoenix pay crisis happened, how it could have been prevented and why it has not yet been fixed.

Recommendation 346

Renew the negotiated memorandum of agreement on damages for Phoenix pay system errors and make Phoenix general damages compensation non-taxable.

Recommendation 347

Eliminate the backlog of Phoenix pay problems and pause overpayment recovery until all employees are paid what they are owed due to Phoenix pay system errors.

Recommendation 348

Settle the Black Class Action and Indigenous Class Action lawsuits in good faith by publicly apologizing to Black and Indigenous federal public service workers, providing restitution to address the financial loss and racial trauma suffered and fulfilling the requested remedies outlined in each lawsuit to address the systemic barriers facing Black and Indigenous workers.

Recommendation 349

Work to prevent Anti-Asian racism, Islamophobia, anti-Semitism, and all other forms of racism, hate, and discrimination in the federal public service by:

- **implementing the Public Service Alliance of Canada's recommendations;**
- **requiring all managers and staff in the federal public service to participate in regular training on racism, hate, discrimination and bias in the workplace, and demonstrate acquisition of defined competencies; and**
- **providing robust resources to protect employees from acts of discrimination, providing proper support when acts occur, and thoroughly investigating and remediating all such situations.**

Recommendation 350

Repeal the changes to the *Public Service Superannuation Act* that raised the minimum, unreduced retirement age to 60 years old with thirty years of service or 65 years with two years of service, for anyone hired into the federal public service after 1 January 2013.

Recommendation 351

Streamline and simplify all federal funding applications for municipalities, including in relation to housing, infrastructure and climate change.

Recommendation 352

Create a dedicated Privy Council Office to coordinate electric vehicle responsibilities across departments and advise the Prime Minister on progress being made towards achieving the government's electrification goals.

Recommendation 353

Extend the Canadian Chamber of Commerce Business Data Lab's (BDL) partnership with Statistics Canada by three years to preserve valuable business data assets, while maintaining and expanding the suite of innovative BDL outputs and real-time data made freely available to Canadian businesses, municipalities, academic researchers, and community groups.

Recommendation 354

In consultation and collaboration with, municipalities, provinces, territories and Indigenous peoples, fund organizations, such as Statistics Canada or other federal departments and relevant organizations and agencies, that are supporting research, or collecting disaggregated and intersectional data, on various issues of importance related to gender equality, including:

- intimate partner and family violence, as well as the prevalence and effects of traumatic brain injuries for survivors of this violence;
- violence against Indigenous women, girls and Two-Spirit individuals living in both urban and rural or remote regions, particularly in the context of resource development projects; and



- **economic security, experiences of poverty and economic and financial abuse.**

Foreign Policy

With respect to foreign policy, the committee heard testimony indicating that the government should increase its funding for and leadership within multilateral defence organizations. Other witnesses suggested that the government increase international aid funding, particularly for initiatives to empower and protect the rights of women, girls and LGBTQ+ people. Finally, some witnesses suggested that the government increase climate finance to low-income countries and contribute financially to international labour initiatives and the development of technical education systems.

Recommendation 355

Take a leadership role on the North American Aerospace Defense Command modernization and increase defence budgets to meet NATO commitments and propel research and development activity.

Recommendation 356

Increase the international aid envelope over the 2021-2022 level.

Recommendation 357

Provide a targeted contribution in support of the United States government's Multilateral Partnership for Organizing, Worker Empowerment, and Rights.

Recommendation 358

Make no further concessions on supply-managed products in future trade negotiations by supporting Bill C-282, An Act to amend the Department of Foreign Affairs, Trade and Development Act (supply management).

Recommendation 359

Withdraw from the Canada-US Safe Third Country Agreement that puts refugee claimants' lives at risk.

CONCLUSION

The Committee thanks Canadians who participated in its pre-budget consultations by preparing briefs and/or appearing before it in Ottawa and across Canada; your views and insights are – as always – invaluable to us in the development of our recommendations to the government. We are hopeful that in developing the 2024 federal budget, the Deputy Prime Minister and Minister of Finance will consider the proposals that were brought to the Committee’s attention and implement our recommendations.

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.

ADAPTATION TO CLIMATE CHANGE AND PRESERVATION

Witness Name	Witness Proposal	Date of Appearance
Assembly of First Nations	[Invest in] First Nations-led conservation [and biodiversity preservation efforts].	10/26/2023
Canadian Federation of Agriculture	Start the process of revising key risk management programs, ... in particular AgriRecovery, to ensure they are more timely, responsive and predictable in the face of increasing disaster-related events caused by climate change.	10/05/2023
Canadian Federation of Agriculture	Ensure that sustainability issues are ... focused [on farmers] and provide support to help them adapt to the effects of climate change.	10/05/2023
Colleges and Institutes Canada	Establish ... Climate Adaptation Hubs led by colleges, to harness the power of applied research to support local communities and businesses in adapting to climate change.	11/15/2023
Greater Charlottetown Area Chamber of Commerce	[Work together to implement measures to support] hurricane readiness for business operations and buildings, and systems hardening for protection of businesses for the new hurricane season and climate change.	10/10/2023
Green Budget Coalition	Deliver on Canada's commitment to halt and reverse biodiversity loss by implementing the Kunming-Montreal Global Biodiversity Framework.	9/25/2023
Prince Edward Island Federation of Agriculture	[Improve agricultural business risk management programs by creating] aid systems that can help businesses and communities rebuild more quickly [after climate change-related natural disasters].	10/10/2023
Prince Edward Island Federation of Agriculture	[Invest strategically] in climate-resilient agriculture.	10/10/2023

Witness Name	Witness Proposal	Date of Appearance
Rural Municipalities of Alberta	Commit to developing a new component of the [Disaster Mitigation and Adaptation Fund] that provides funding strictly for rural communities and utilizes a much lower project expenditure threshold and higher federal cost-share contribution [to] help empower local leaders in communities of all types to adapt to climate change.	11/16/2023
Rural Municipalities of Alberta	Develop strategies and programs to support rural municipalities in making informed decisions related to mitigating disaster risk, [such as flooding, including local mitigation programs] ... [and provide] funding to [the] FireSmart [Canada program] to map wildfire risks ... and ... for community wildlife mitigation projects.	11/16/2023
Union des municipalités du Québec	Significantly increase ... investments in the Disaster Mitigation and Adaptation Fund to accelerate the deployment of climate-resilient infrastructure.	11/13/2023

AGRICULTURE, FOOD AND FISHERIES

Witness Name	Witness Proposal	Date of Appearance
Abbotsford Chamber of Commerce	Foster the success of new industries such as agriculture technology, which has a natural home in Abbotsford.	11/17/2023
Assembly of First Nations	[Make] investments to enhance access to nutritious and traditional foods, sustainable food systems, and environmental protection initiatives.	10/26/2023
Canadian Animal Health Institute	Amend the fees related to the veterinary drug services policy to an amount that would make Canada proportionally competitive to key trading partners.	11/15/2023
Canadian Animal Health Institute	Amend the <i>Food and Drug Act</i> to allow foreign decisions by trusted regulatory authorities in other jurisdictions for Manufacturing, Quality and Clinical Efficacy Reviews related to the authorization of veterinary drugs.	11/15/2023

Witness Name	Witness Proposal	Date of Appearance
Canadian Animal Health Institute	Amend [the] policy and abolish drug establishment licence fees for low-risk active pharmaceutical ingredients.	11/15/2023
Canadian Chamber of Commerce	Strengthen investment in agriculture. Partner with businesses on research, product development and the commercialization of the agri-food sector, while developing policy mechanisms and supports to incentivize private-sector research and development investment.	11/02/2023
Canadian Chamber of Commerce	Encourage value added agricultural processing.	11/02/2023
Canadian Federation of Agriculture	Continue to support farmers through the Advance Payments Program [by increasing on a permanent basis] the interest-free limit for advances.	10/05/2023
Canadian Federation of Agriculture	Introduce a permanent accelerated capital cost allowance across all classes of farm equipment that would allow producers to depreciate 100% of their capital allocated to purchases of farm equipment for the first fiscal year.	10/05/2023
Canadian Federation of Agriculture	Ensure that a whole-of-government approach is put in place to support robust incentives for the adoption [by farmers] of best management practices [related to sustainable agriculture, including extension services that provide on-the-ground support], alongside investments to advance research.	10/05/2023
Canadian Federation of Agriculture	[Increase the] lifetime capital gains exemption.	10/05/2023
Canadian Federation of Agriculture	[Ensure] that [any changes to the <i>Income Tax Act</i>] provisions ... [regulating] intergenerational transfers do not discourage genuine family transfers from taking place.	10/05/2023
Canadian Federation of Agriculture	Consult on and develop a Critical Farm Input Strategy to ensure that Canadian producers have a long-term, stable source of supply for critical farm inputs, including fertilizer, needed to produce high quality agriculture and agri-food products.	10/05/2023

Witness Name	Witness Proposal	Date of Appearance
Canadian Federation of Agriculture	Implement a new national grant program modelled after the Canada Digital Adoption Program, which would support on-farm risk management planning and mitigation.	10/05/2023
Canadian Federation of Agriculture	Increase AgriStability program coverage to 85% of the reference margin.	10/05/2023
Canadian Federation of Agriculture	Ensure that the Pest Management Regulatory Agency is appropriately resourced and improves internal processes in support of timely, transparent, and science-based decisions.	10/05/2023
Canadian Federation of Agriculture	Exempt farms from filing the Underused Housing Tax ... return.	10/05/2023
Canadian Federation of Agriculture	Implement measures to support a farmer's right to repair their farm machinery.	10/05/2023
Canadian Federation of Agriculture	Ensure the launch of the Sustainable Agriculture Strategy is inclusive of all agricultural commodities and is accompanied with an ambitious funding envelope commensurate with the incentives, research, and knowledge transfer activities required to reflect the interrelated demands of environmental, economic and social sustainability.	10/05/2023
Canadian Federation of Agriculture	Provide financial support through the first 2 to 3 years for the creation of a Grocery Code Adjudication Office, which will be critical to advance the training, education, dispute resolution services, and oversight necessary to implement an industry-led Grocery Industry Code of Conduct.	10/05/2023
Canadian Federation of Agriculture	Provide financial support to establish a Secretariat that will support the implementation of the National Workforce Strategy for Agriculture and Food and Beverage Manufacturing.	10/05/2023
Canadian Federation of Agriculture	[Expand] the definition of a "child" [in the <i>Income Tax Act</i>] to also allow sibling shareholders to pass a non-controlling share of their ownership to the next generation.	10/05/2023

Witness Name	Witness Proposal	Date of Appearance
Canadian Federation of Agriculture	Advocate for the elimination of non-tariff barriers to trade in international trade agreements.	10/05/2023
Canadian Federation of Agriculture	Ensure no additional access to supply-managed sectors in future trade agreements.	10/05/2023
Équiterre	Foster sustainable agricultural practices by providing funding to train and hire ... additional advisory services officers ... and by expanding the On-Farm Climate Action Fund.	11/13/2023
Équiterre	Protect farmland and facilitate succession by creating an Agricultural Gifts Program and a fund to support access to farmland.	11/13/2023
Équiterre	Help ensure that healthy eating is affordable in public institutions by expanding existing school food programs ... and by enhancing the infrastructure and capacity of partner institutions and agencies.	11/13/2023
Fish Food and Allied Workers - Unifor	Make important commercial species [such as mackerel, snow crab, seal, northern shrimp and northern cod] a priority [in] assessing the health of [Canada's] marine species and determining management plans based on those assessments.	10/13/2023
Fish Food and Allied Workers - Unifor	[Ensure that the <i>Fisheries Act</i> and related regulations, which] acknowledge that the owner-operator fishery brings substantially more value to [the] economy than corporate-owned fisheries, ... are vigorously enforced to bring consequences to delinquents and protect the future of ... communities.	10/13/2023
Green Budget Coalition	[Implement measures to support] sustainable agriculture ... to help ... Canada [become] a leader in sustainable and innovative agriculture with a resilient and diversified food system.	9/25/2023
Greener Village	[Create] ... an earmarked fund to support a national pilot program ... available to food banks.	10/05/2023

Witness Name	Witness Proposal	Date of Appearance
Greener Village	Develop and support initiatives that strengthen local food systems, divert edible food from landfills and promote autonomy and resilience for citizens and communities.	10/05/2023
Greener Village	[Catalyze entrepreneurship to promote craft food production by facilitating] the creation of, and access to, food storage and [Canadian Food Inspection Agency-compliant] and class 5 commercial rental kitchens.	10/05/2023
Greener Village	Reduce dependency on food imports ... [by investing] in intraprovincial and interprovincial food transportation, warehousing and cold storage infrastructure to decrease food waste, transportation costs, greenhouse gas emissions and the reliance on imported foods.	10/05/2023
Greener Village	Consider ... investment into the food bank network.	10/05/2023
Keystone Agricultural Producers	Exempt farms from filing the underused housing tax ... return.	11/15/2023
Keystone Agricultural Producers	Ensure that the Pest Management Regulatory Agency ... is appropriately resourced and improves their internal processes in support of timely, transparent and science-based decisions that will help Canadian producers remain competitive in a global market.	11/15/2023
Keystone Agricultural Producers	Ensure that the launch of a sustainable agriculture strategy is inclusive of all agriculture commodities.	11/15/2023
Keystone Agricultural Producers	Increase AgriStability coverage to 85% of the reference margin.	11/15/2023
Keystone Agricultural Producers	Implement measures to support farmers' right to repair their own farm machinery.	11/15/2023
Keystone Agricultural Producers	Increase the capital gains exemption threshold [for qualified farm or fishing property] above \$1 million to be more in line with current land values.	11/15/2023

Witness Name	Witness Proposal	Date of Appearance
Keystone Agricultural Producers	Making changes to the <i>Income Tax Act</i> regarding the expanded definition of a child for passing on non-controlling shares of ownership to the next generation.	11/15/2023
National Cattle Feeders' Association	Consult on and develop a Critical Farm Input Strategy to ensure Canadian producers have an affordable and stable supply for critical farm inputs.	11/16/2023
National Cattle Feeders' Association	Provide increased and predictable funding to the Canadian Integrated Program for Antimicrobial Resistance Surveillance for an enhanced national antimicrobial use, resistance and surveillance program.	11/16/2023
National Cattle Feeders' Association	Maintain the interest-free portion of the Advanced Payments Program at a level of \$350,000.	11/16/2023
National Cattle Feeders' Association	Foster a business environment that supports Canadian agriculture through regulatory, policy, and taxation requirements that track alongside those of [Canada's] international competitors.	11/16/2023
Ocean Choice International	Increase funding resources for robust fishery science to support management decision-making.	10/13/2023
Ocean Choice International	[Ensure that Fisheries and Oceans Canada] engage with [the fishing] industry and leverage industry resources promptly to guarantee that [stock] assessments can be completed on a timely basis.	10/13/2023
Ocean Choice International	Implement measures to mitigate the high cost of fuel due to the clean fuel regulations for sectors with no ability to control the cost.	10/13/2023
Ocean Choice International	Continue to provide funding to the Atlantic Fisheries Fund to facilitate strategic and transformative investments for the region.	10/13/2023
Prince Edward Island Federation of Agriculture	[Maintain the interest-free portion of loans offered by] the advance payments program.	10/10/2023

Witness Name	Witness Proposal	Date of Appearance
Prince Edward Island Fishermen's Association	[Provide] funding for scientific research to establish baseline data in fishing areas where on-water wind generation is proposed.	10/10/2023
Prince Edward Island Fishermen's Association	[Reduce] the number of licences for some species [of fish, such as groundfish, tuna, herring and mackerel by a minimum of 50%] through a targeted licence buy-back program ... to put these fisheries in line with available quotas.	10/10/2023
Prince Edward Island Fishermen's Association	[Allocate funding for] scientific research to assess offshore area impacts of tropical storm Fiona on [Prince Edward Island, including on lobster stocks].	10/10/2023
The Mustard Seed	Work in partnership with provinces and territories, indigenous peoples and non-profit organizations to develop and implement a national school nutritious meal program and related school food policies in support of and in line with the evolving food policy for Canada ... [and ensure] funding ... [reaches] the local level.	11/15/2023

ARTS, CULTURE AND LANGUAGE

Witness Name	Witness Proposal	Date of Appearance
Alliance des femmes de la francophonie canadienne	Ensure specific core funding for all minority francophone and Acadian women's organizations and [increase the] the envelope of funds allocated as core funding for Canadian Francophonie organizations.	11/17/2023
Alliance des femmes de la francophonie canadienne	Set aside a specific envelope for francophone and Acadian women's organizations as part of the funding allocated to all federal institutions.	11/17/2023

Witness Name	Witness Proposal	Date of Appearance
Alliance des femmes de la francophonie canadienne	Invest in facilitating access to resources and services for francophone caregivers.	11/17/2023
Alliance of Canadian Cinema, Television and Radio Artists	Operationalize the Policy Statement in the <i>Status of the Artist Act</i> by ... directing all appropriate federal agencies to require that, as a condition of funding, every producer of Canadian content must adhere to the terms and conditions of the appropriate collective agreements ... [and] directing the [Canadian Radio-television and Telecommunications Commission] to introduce an analogous requirement on every undertaking it licenses or regulates.	10/19/2023
Alliance of Canadian Cinema, Television and Radio Artists	[Introduce legislation to provide] protections for performer’s images, likeness, voices, and performances to prevent unauthorized replacement of human performances by artificial intelligence technology.	10/19/2023
Alliance of Canadian Cinema, Television and Radio Artists	Update Canada’s <i>Copyright Act</i> for all artists to ensure they can be compensated when their work is used [by expanding] Moral Rights provisions ... to strengthen [artists’] common law “right of personality” ... [and by strengthening] Economic Rights provisions ... to keep up with international standards, and technological advancements.	10/19/2023
Alliance of Canadian Cinema, Television and Radio Artists	[Institute] an un-waivable right for performers in making available fixed performances to on-demand and interactive streaming, both for sound recordings and audiovisual recordings.	10/19/2023
Alliance of Canadian Cinema, Television and Radio Artists	[Continue] efforts to achieve a more equitable, diverse, and inclusive recorded media industry.	10/19/2023
Assembly of First Nations	[Make] investments to urgently reverse language decline and support initiatives in non-school settings.	10/26/2023

Witness Name	Witness Proposal	Date of Appearance
Association canadienne-française de l'Alberta	[Increase] the Action Plan for Official Languages 2023-2028 ... core funding for organizations that serve francophone minority language communities.	11/16/2023
Association canadienne-française de l'Alberta	Create a ... strategic fund ... within the Department of Foreign Affairs to support an effective strategy for internationalizing La Francophonie.	11/16/2023
Association canadienne-française de l'Alberta	Provide the funding needed to implement the new <i>Official Languages Act</i> so that federal departments and agencies and minority language communities receive adequate funding to meet the act's new requirements.	11/16/2023
Association canadienne-française de l'Alberta	Ensure that amounts added to the latest Action Plan for Official Languages are made permanent to allow the sustainable and ongoing growth of minority language communities.	11/16/2023
Association canadienne-française de l'Alberta	Review [the] funding envelopes [for Alberta's francophonie] to reflect [new realities, such as the growth of its French-speaking population].	11/16/2023
Association canadienne-française de l'Alberta	[Review the amounts allocated to] the official languages in education program [for Alberta given] that [its] population and educational needs have grown significantly.	11/16/2023
Association canadienne-française de l'Alberta	Continue to include language clauses [in transfers] to the provinces and territories for various initiatives.	11/16/2023
Association culturelle de la francophonie manitobaine	[Support] organizations such as the [Association culturelle de la francophonie manitobaine], which work for the development of rural regions through arts, culture and heritage.	11/13/2023

Witness Name	Witness Proposal	Date of Appearance
Association des collèges et universités de la francophonie canadienne	Permanently increase funding to support post-secondary institutions in official language minority communities.	11/15/2023
Association des collèges et universités de la francophonie canadienne	Create a post-secondary bursary program for students whose first language is French, with an envelope ... equivalent to [that of] the existing program for students whose second language is French.	11/15/2023
Association québécoise de l'industrie du disque, du spectacle et de la vidéo	Increase annual contributions to the Canada Music Fund ... to ensure better and more stable funding for the music sector.	11/14/2023
Canadian Independent Music Association	Fulfill the Government commitment to a permanent increase to the Canada Music Fund ..., along with [additional funding] for new live programming.	11/14/2023
Canadian Independent Music Association	[Expedite] amendments to the <i>Copyright Act</i> ... and support reforms that benefit Canadian-owned independent music.	11/14/2023
Canadian Independent Music Association	Ensure that new funding mechanisms resulting from [Bill] C-11, the Online Streaming Act, ... prioritize provisions for funding to be directed to FACTOR and Musicaction.	11/14/2023
Community Radio Fund of Canada	Provide an annual operating budget for all community, Indigenous, and campus-licensed radio stations, [which] could be established and administered by the Community Radio Fund of Canada.	9/25/2023
Community Radio Fund of Canada	Increase funding for the Local Journalism Initiative ...and ensure the funding is timely.	9/25/2023

Witness Name	Witness Proposal	Date of Appearance
Community Radio Fund of Canada	Make advertising with campus and community radio stations mandatory for all government advertising campaigns.	9/25/2023
Confédération des syndicats nationaux	Support the media ... [and do not deprive it] of revenue.	10/19/2023
Festivals and Major Events Canada	Make permanent the additions made to the base budget of [the Canada Arts Presentation Fund and the Building Communities Through Arts and Heritage program] in 2019–2020.	10/10/2023
Festivals and Major Events Canada	[Provide] additional funding to [the Canada Arts Presentation Fund] and the Building Communities Through Arts and Heritage program.	10/10/2023
Université de l'Ontario français	Permanently increase the funding ... to the post-secondary sector in official language minority communities.	11/14/2023

CARBON POLLUTION PRICING

Witness Name	Witness Proposal	Date of Appearance
Canadian Federation of Agriculture	Extend the on-farm exemption for qualifying farming fuel to marketable natural gas and propane.	10/05/2023
Canadian Federation of Independent Business	Freeze the carbon tax at its current level and find a simple way to return the carbon tax collected from small businesses back to them.	11/14/2023
Canadian Federation of Independent Business	[Return to all small businesses the carbon tax amounts that have] already been earmarked for [them] and collected from them.	11/14/2023

Witness Name	Witness Proposal	Date of Appearance
Canadian Federation of Independent Business	Expedite the passing of Bill C-234, An Act to amend the Greenhouse Gas Pollution Pricing Act, to exempt natural gas and propane used for on-farm activities.	11/14/2023
Dalhousie University, Agri-Food Analytics Lab	Evaluate [the] effects [of the carbon tax] on the affordability of food for Canadians and the long-term competitiveness of [Canada's] industries.	10/19/2023
Dalhousie University, Agri-Food Analytics Lab	[Consider] a temporary pause on any carbon pricing policies affecting [the] food supply chain ... until we gain a clearer understanding of their impact.	10/19/2023
Dooley's Trucking	[Listen] to what the industry is saying about the cause and effects of [the carbon tax].	10/13/2023
Keystone Agricultural Producers	Extend the on-farm exemption for qualifying farm fuel to marketable natural gas and propane.	11/15/2023
Mark Purdon (as an Individual)	[Revisit the advantages of] emissions trading systems linked with the United States ... [and] carbon climate finance mechanisms ... for reducing emissions in co-operation with other developing economies where costs of reducing emissions are lower.	10/26/2023
Pierre-Olivier Pineau (as an individual)	Design policies, such as more ecofiscality, to encourage Canadians to spend less on items that pollute and spend more on items that don't pollute.	10/19/2023
Prince Edward Island Federation of Agriculture	[Match] continued investment in [the on-farm climate action fund] ... with additional resources for the establishment of soil carbon as part of Canada's greenhouse gas offset credit system.	10/10/2023
Prince Edward Island Federation of Agriculture	[Implement a mechanism to] ensure that ... [emissions] reductions [are] measured, verified and reported to ... the Canadian regulated credit system—rather than a voluntary market.	10/10/2023

CHILDREN, FAMILIES AND SOCIAL POLICY

Witness Name	Witness Proposal	Date of Appearance
Assembly of First Nations	[Make] investments to support ongoing inflation relief benefits for First Nations [Income Assistance] clients.	10/26/2023
Assembly of First Nations	[Make] investments for First Nations youth to thrive and support their transition into adulthood.	10/26/2023
Business Council of Manitoba	[Implement] a joint funding program with provinces to create new day care spaces, and to recruit and train workers in support of the national \$10-a-day day care program.	11/15/2023
C.D. Howe Institute	[Replace] the tax deduction granted for childcare expenses ... with a refundable tax credit.	10/19/2023
C.D. Howe Institute	Implement a benefit shields, focusing on the Child Tax Benefit and the Canada Workers Benefit ... [which] would partly compensate workers for the loss of certain income-tested tax credits – but only in the first year after they take on more work.	10/19/2023
Canadian Worker Co-operative Federation	Implement the recommendations from the Social Innovation and Social Finance ... Strategy.	11/13/2023
Centre for Future Work	Continue and expand targeted fiscal supports for hard-hit Canadians, such as the GST credit and the Canada housing benefit.	10/19/2023
Coalition Canada Basic Income	Develop... a [Guaranteed Basic Income] for working-age adults aged 18 to 64, including migrant workers, temporary and permanent residents and refugee claimants.	10/10/2023
Coalition Canada Basic Income	Determine collaboratively [with provincial and indigenous governments] which programs would be replaced, if any, and which would continue [such as provincial employment and training programs and counselling and rehabilitative services and supports] when the [Guaranteed Basic Income] is implemented.	10/10/2023

Witness Name	Witness Proposal	Date of Appearance
Dalhousie University, Agri-Food Analytics Lab	Consider launching a national nutrition coupon program fund specifically designed to support children and families who generally cannot afford healthy food.	10/19/2023
Greener Village	Create capacity to streamline funding channels and help charities create social enterprises to make them more sustainable.	10/05/2023
Make Poverty History Manitoba	[Transform the] social assistance system towards a basic livable income program [including on reserves].	11/15/2023
Nourish Nova Scotia	Establish a national nutritious school meal program as a key element of the food policy for Canada.	10/12/2023
Oxfam Canada	Expand non-profit and publicly owned early learning and childcare with [additional funding] to the existing Infrastructure Fund.	10/26/2023

CONSUMPTION TAXES AND EXCISE DUTIES

Witness Name	Witness Proposal	Date of Appearance
Aerospace Industries Association of Canada	Exclude aircraft from the <i>Luxury Items Tax Act</i> .	10/10/2023
C.D. Howe Institute	Fund new spending with a higher GST rate, rather than growth-inhibiting hikes in personal and corporate income taxes.	10/19/2023
Canadian Business Aviation Association	Place a moratorium on the luxury tax on aircraft until additional consultation with industry has been completed.	11/16/2023

Witness Name	Witness Proposal	Date of Appearance
Canadian Chamber of Commerce	Reconsider annual, automatic indexing of beer, wine, and spirits excise duties ... [to] allow Parliament to consider market or operating environment changes when imposing new taxes.	11/02/2023
Canadian Federation of Independent Business	Cap or eliminate the automatic escalator on the alcohol excise tax.	11/14/2023
Cannabis Council of Canada	[Make] adjustments to the excise tax formula [for cannabis] and to costly matters about how the formula operates.	10/26/2023
Dalhousie University, Agri-Food Analytics Lab	[Clarify the] misconception [that taxes apply exclusively to unhealthy grocery products.]	10/19/2023
Dalhousie University, Agri-Food Analytics Lab	Eliminate all sales tax on groceries.	10/19/2023
Fédération des chambres de commerce du Québec	[Implement measures to limit inflation, such as capping the automatic indexation of the alcohol excise tax.]	11/13/2023

CORPORATE AND BUSINESS TAXATION

Witness Name	Witness Proposal	Date of Appearance
Abbotsford Chamber of Commerce	Avoid imposing additional taxes on businesses.	11/17/2023

Witness Name	Witness Proposal	Date of Appearance
Alberta Federation of Labour	Introduce an excess profits tax to discourage oligopolistic companies from using their market power to [increase] prices.	11/16/2023
Bennett Jones LLP	Encourage the reinvestment of retained earnings [with larger investment tax credits].	9/25/2023
C.D. Howe Institute	Implement a temporary general investment tax credit, applicable to all investments in depreciable assets, including intangibles, at a rate of 5 percent, in effect from now until 2025 ... [followed by a reduction of] the corporate income tax rate from 15 percent to 13 percent.	10/19/2023
C.D. Howe Institute	Establish an “IP Box” tax mechanism whereby income from patents and other intellectual property generated by activity in Canada would face a lower corporate tax rate.	10/19/2023
C.D. Howe Institute	Tie the Small Business Deduction to the age of firms [so that, at] five-year intervals, the threshold level of capital assets that qualifies for the Small Business Deduction would rise and the level of the deduction fall, regardless of firm size, until the standard corporate tax rate is reached.	10/19/2023
C.D. Howe Institute	Exempt from taxation capital gains realized on the sale of certain publicly traded small business shares.	10/19/2023
Canadian Chamber of Commerce	Avoid imposing new taxes on the business sector.	11/02/2023
Canadian Chamber of Commerce	Immediately stand still on [the] plan to enact the [digital services tax] and allow the [Organisation for Economic Co-operation and Development] process to complete.	11/02/2023
Canadian Chamber of Commerce	Defer implementation of Pillar 2 of the OECD tax deal in Canada.	11/02/2023
Canadian Chamber of Commerce	Extend the Accelerated investment incentive.	11/02/2023

Witness Name	Witness Proposal	Date of Appearance
Canadian Chamber of Commerce	Align [Scientific Research and Experimental Development] tax credit criteria with the [<i>Income Tax Act</i>].	11/02/2023
Canadian Chamber of Commerce	Eliminate or amend the tax on share buybacks. If enacted, it should protect Canadian SMEs by including an exemption threshold and be limited to instances when public companies acquire their own shares on the market for cancellation.	11/02/2023
Canadian Chamber of Commerce	Maximize the impact of existing flow-through share tax credits. Relax the time limit for making qualifying expenditures, especially where regulatory delays prevent the company from spending in an allotted time frame, and make those costs eligible for the “look-back” rule.	11/02/2023
Canadian Chamber of Commerce	Lower financing costs to put mines into production. Incorporating critical mineral pre-production costs into the new Critical Mineral Exploration Tax Credit would spur production.	11/02/2023
Canadian Federation of Independent Business	Increase the small business deduction threshold ... and the passive income amount ..., and index those thresholds to inflation going forward.	11/14/2023
Canadian Federation of Independent Business	Lower the federal small business tax rate from 9% to 8%, at least for the next two years.	11/14/2023
Canadian Federation of Independent Business	Delay the phaseout of the Accelerated Capital Cost Allowance ... measures by at least three years and make immediate expensing permanent.	11/14/2023
Canadian Federation of Independent Business	Increase the Lifetime Capital Gains Exemption ... for all [small and medium enterprises] and expand it to include some assets.	11/14/2023

Witness Name	Witness Proposal	Date of Appearance
Canadian Federation of Independent Business	Include tax incentives for sellers to offset costs and risks associated with Employee Ownership Trusts.	11/14/2023
Canadian Labour Congress	[Introduce] a windfall profits tax on large food retailers and use the revenues to fund an extension of the grocery rebate.	9/21/2023
Canadian Worker Co-operative Federation	Provide tax and other incentives to worker co-operatives in harmony with incentives provided to Employee Ownership Trusts.	11/13/2023
Centre for Future Work	[Institute] incremental taxes on the profits of companies that have contributed to Canadian inflation through historically high profit margins... including [companies in] the oil and gas sector and supermarkets.	10/19/2023
Centre for Future Work	[Continue and expand the two per cent] tax on share buybacks.	10/19/2023
Co-operative Housing Federation of British Columbia	Refresh the current approach to taxation and government revenue generation to reduce the financial burden on non-profit and coop housing providers.	11/15/2023
Manitoba Chambers of Commerce	Avoid imposing new business taxes that further drive away investment.	11/15/2023
Oxfam Canada	Introduce a 15 per cent windfall tax for companies in all sectors that generate oversized profits due to crises.	10/26/2023

EDUCATION

Witness Name	Witness Proposal	Date of Appearance
Assembly of First Nations	[Make] investments based on real needs [to] close the educational attainment gap and address critical funding shortfalls in language, education transportation, and facilities.	10/26/2023
Assembly of First Nations	[Make] investments to immediately build, replace, repair, and expand First Nations schools and teacherages and eliminate overcrowding.	10/26/2023
Assembly of First Nations	[Make] investments [to support] students, institutions, community-based programming, and ongoing technical tables in advancing First Nations [Post-Secondary Education] models.	10/26/2023
Assembly of First Nations	[Make] investments to expand adult education programming that meets the unique needs of First Nations adult learners.	10/26/2023
Association of Atlantic Universities	Ensure federal funding programs which incentivize green infrastructure, such as Energy and Natural Resources Canada's ... proposed Green Building Strategy, be designed in a way that provides all post-secondary institutions, including Atlantic Canada's universities, a fair chance to access funding.	10/12/2023
Association of Atlantic Universities	Direct the department to review and revise eligibility criteria for green infrastructure, energy efficiency and accessibility programs, ensuring Atlantic Canada's universities are eligible for project funding which aligns with federal government policy goals.	10/12/2023
Association of Atlantic Universities	Instruct the Canada Mortgage and Housing Corporation ... to revise The National Housing Strategy to prioritize and establish a funding program to assist universities to build affordable, accessible on-and-off campus student housing and make post-secondary institutions eligible as a primary applicant for funding from the Housing Accelerator Fund.	10/12/2023
Canadian Association of University Teachers	Boost granting council budgets for core programming as recommended by the Advisory Panel on the Federal Research Support System.	10/13/2023

Witness Name	Witness Proposal	Date of Appearance
Canadian Association of University Teachers	Increase ... both the number and value of graduate student scholarships and post-doctoral fellowships.	10/13/2023
Canadian Association of University Teachers	Permanently double the value of the Canada Student Grant, and ... establish a more equitable 50-50 funding model for grants and loans, moving away from the current 2:1 model of repayable loans versus grants.	10/13/2023
Canadian Association of University Teachers	[Provide] funding ... to improve data collection on equity, diversity and inclusion in post-secondary education, including the science and research workforce, the student experience, mental health, housing, international students, student debt and educational outcomes.	10/13/2023
Canadian Association of University Teachers	Protect the mission of public post-secondary education by amending the <i>Companies' Creditors Arrangement Act</i> and the <i>Bankruptcy and Insolvency Act</i> to exclude public post-secondary education institutions.	10/13/2023
Canadian Association of University Teachers	Provide [funding] to close the gap in Indigenous post-secondary educational attainment and support, [including] increased support for the Post-Secondary Student Support Program as well as funding for the Inuit and Métis Post-Secondary Education Strategies.	10/13/2023
Colleges and Institutes Canada	[Invest] in student housing.	11/15/2023
Colleges and Institutes Canada	Invest ... in a new Student Housing Loan and Grant Program, to be administered by the Canada Mortgage and Housing Corporation ... [to enable] post-secondary institutions to obtain grants and loans to develop student housing projects [both new builds and projects to buy and repurpose existing buildings] ..., with additional supports for housing [for] students from vulnerable populations.	11/15/2023
Colleges and Institutes Canada	Fund the International Education Strategy ... adequately to strengthen Canada's global education brand.	11/15/2023

Witness Name	Witness Proposal	Date of Appearance
Colleges and Institutes Canada	Invest ... to support student mental health at Canada's post-secondary institutions.	11/15/2023
Nova Scotia Community College	Leverage the network of public colleges we have in this country in order to continue to provide opportunities for Nova Scotians and all Canadians to get the skills they need.	10/12/2023
Public Service Alliance of Canada	Commit to a national post-secondary framework that sets out robust and reliable funding and standards for all post-secondary education institutions in the country, ensuring affordable, accessible, quality public education for all, and decent working conditions for those employed by these institutions.	10/05/2023
Université de l'Ontario français	Continue funding for the Université de l'Ontario français and its development.	11/14/2023
Université du Québec	Increase ... the annual value of Canada's graduate scholarships [by 50% with] ... an annual adjustment based on inflation.	11/02/2023
Université du Québec	[Double] the number of graduate student scholarships available through the three councils.	11/02/2023
Université du Québec	[Increase] the granting councils' total base budgets ... by at least 10% annually for five years.	11/02/2023
Université du Québec	[Implement] measures to ensure greater funding equity across different disciplines.	11/02/2023

EMPLOYMENT AND LABOUR

Witness Name	Witness Proposal	Date of Appearance
Aerospace Industries Association of Canada	Invest in and develop an aerospace workforce development plan which includes skilled labour programs, streamlined immigration processes, and youth engagement initiatives.	10/10/2023

Witness Name	Witness Proposal	Date of Appearance
Alliance of Canadian Cinema, Television and Radio Artists	[Make employment insurance] available to self-employed performers.	10/19/2023
Business Council of Manitoba	[Implement programs to attract workers to address the shortage of skilled trades labour and increase funding to provinces via the Labour Market Development Agreements.]	11/15/2023
Business Council of Manitoba	[Invest] in programs that will increase workforce participation rates, including among female, northern and indigenous citizens [through measures such as] work-integrated learning provided through employers, tax credits to offset the costs of employer-led training, and strategically aligning university education funding with employer needs.	11/15/2023
Calgary Chamber of Commerce	Consider measures that support credentialing and accreditation to ensure newcomers are eligible to work in in-demand fields upon their arrival.	11/16/2023
Calgary Chamber of Commerce	Collaborate with Alberta-based businesses to understand their temporary foreign worker requirements, identifying program changes that will support business growth, such as increases to provincial nomination limits, extending the time workers are eligible to remain in Canada and evaluating options to reduce the cost of performing a Labour Market Impact Assessment.	11/16/2023
Canadian Chamber of Commerce	Expand abilities to head off preventable threats to supply chains. ... Government should consider providing new dispute resolution tools, including the authority to the federal cabinet to compel binding arbitration for the resolution of a labour dispute in sectors that are essential to Canada's supply chains, including railways and ports.	11/02/2023
Canadian Chamber of Commerce	Abandon introducing Anti-Replacement Worker Legislation.	11/02/2023
Canadian Chamber of Commerce	Continue to decentralize the immigration selection process and support local solutions built by communities to address community workforce needs. Collaborate more closely with provincial, territorial and municipal governments, and with the private sector, to better understand labour market needs across the country.	11/02/2023

Witness Name	Witness Proposal	Date of Appearance
Canadian Chamber of Commerce	Develop strategic, skills-based immigration programs aligned with regional labour needs. These ... should be complemented by supports addressing barriers to hiring highly skilled foreign talent, enhancements to the Temporary Foreign Worker Program, and a pathway to permanent residency for agriculture and food workers.	11/02/2023
Canadian Chamber of Commerce	Expedite and reduce the complexity of foreign qualification recognition.	11/02/2023
Canadian Federation of Independent Business	Lower Employment Insurance ... premiums for smaller employers.	11/14/2023
Canadian Federation of Independent Business	Build on, or make permanent, recent initiatives that allow temporary immigrants already in Canada (e.g., students, super visa holders, accompanying dependents) to work or to work more hours.	11/14/2023
Canadian Federation of Independent Business	Allow temporary immigrants already in Canada to work or work more.	11/14/2023
Canadian Federation of Independent Business	Avoid creating disincentives to work when designing or introducing new programs (e.g., dental, disability benefits) or when modifying existing programs (e.g., [Employment Insurance]).	11/14/2023
Canadian Federation of Independent Business	Enhance incentives to work for older individuals.	11/14/2023
Canadian Federation of Nurses Unions	Introduce a tax credit for nurses and other health care professionals that incentivizes the retention of health care professionals and their return to the workforce.	11/15/2023
Canadian Federation of Nurses Unions	Provide funding ... through the Public Health Agency of Canada to tailor and pilot an Internet-delivered cognitive behavioural therapy program for nurses.	11/15/2023

Witness Name	Witness Proposal	Date of Appearance
Canadian Federation of Nurses Unions	Work with the provinces and territories to set legislated limits on the consecutive hours of work for nurses.	11/15/2023
Canadian Federation of Nurses Unions	Earmark ... funding to establish a Health Workplace Violence Reduction Plan, that includes a national awareness campaign with a pan-Canadian framework for the prevention of violence in health care settings enshrined in federal legislation; appropriate training of prosecutors and public safety personnel in relevant legislation; [and] targeted funding to the provinces and territories to upgrade violence-prevention infrastructure and training.	11/15/2023
Canadian Federation of Nurses Unions	Lead a national nursing retention strategy, in partnership with provincial and territorial governments, that advances proven retention, return and recruitment initiatives.	11/15/2023
Canadian Labour Congress	Establish an annual government contribution of 20% of Employment Insurance program costs.	9/21/2023
Canadian Labour Congress	Set a universal 360-hour/12-week qualifying threshold for regular and special benefits.	9/21/2023
Canadian Labour Congress	Provide up to 50 weeks of regular [Employment Insurance benefits].	9/21/2023
Canadian Labour Congress	Raise the ceiling on insurable earnings and substantially increase the 55% benefit rate.	9/21/2023
Canadian Labour Congress	End the 50-week restriction on combined special benefits and regular benefits, which disproportionately punishes women.	9/21/2023
Canadian Labour Congress	Extend [Employment Insurance] access to all migrant workers.	9/21/2023

Witness Name	Witness Proposal	Date of Appearance
Canadian Labour Congress	Introduce federal anti-scab legislation by the end of 2023.	9/21/2023
Canadian Labour Congress	Reform the Temporary Foreign Worker Program and International Mobility Program by replacing tied work permits with open permits, establishing a pathway to permanent residency for all low-wage migrant workers who want to apply, and substitute permanent immigration in place of low-wage, temporary migration.	9/21/2023
Canadian Labour Congress	Adopt the recommendations contained in the report of the expert panel on modernizing federal labour standards, including anti-reprisal protections for non-unionized workers taking collective action in the workplace, and [pilot] sectoral bargaining in the federally-regulated private-sector.	9/21/2023
Canadian Worker Co-operative Federation	Support [the Canadian Worker Co-operative Federation]'s <i>Building Community Resiliency</i> program.	11/13/2023
Confédération des syndicats nationaux	Reform and improve the employment insurance system.	10/19/2023
Confédération des syndicats nationaux	[Give workers participating in] the Temporary Foreign Workers Program ... the right to change employer.	10/19/2023
Construction Association of Prince Edward Island	Address ongoing industry-wide labour shortages by modernizing the existing immigration policy and points system to better reflect the workforce needs of the Canadian economy.	10/10/2023
Fish Food and Allied Workers - Unifor	Make urgent and necessary changes to the federal employment insurance program [for] over 30,000 seasonal workers [in Newfoundland and Labrador's tourism and fishing industries who] are currently living through a financial crisis [as a result of] ... a benefit crisis.	10/13/2023

Witness Name	Witness Proposal	Date of Appearance
Greater Charlottetown Area Chamber of Commerce	Find a way to ... collaborate and implement permanent solutions to seasonal employment challenges, such as programs or incentives to bridge into year-round employment.	10/10/2023
Greater Vancouver Board of Trade	Continue to invest in talent, productivity, research and innovation while streamlining the processes for both interprovincial labour exchange and international skilled immigration.	11/15/2023
Hospitality Newfoundland and Labrador	[Address the issue related to] the adjusted unemployment rate, [which] has put many seasonal workers in a position to be either short on qualifying weeks or short on qualifying hours.	10/13/2023
Manufacturiers et Exportateurs du Québec	Align ... economic immigration [with the needs of] ... Quebec and Canadian manufacturers.	13/11/2023
Mouvement autonome et solidaire des sans-emploi	Improving access to [Employment Insurance (EI) by establishing] the eligibility threshold at 350 hours or 13 weeks worked; [abolishing] total exclusions from EI; and [establishing] full coverage in the event of unemployment, regardless of maternity, paternity or parental benefits received.	11/13/2023
Mouvement autonome et solidaire des sans-emploi	Improving access to [Employment Insurance by setting] a minimum floor of 35 weeks of benefits; and [setting] the benefit rate at a minimum of 70% calculated on the best 12 weeks worked.	11/13/2023
Mouvement autonome et solidaire des sans-emploi	Protect the [Employment Insurance] fund.	11/13/2023
Mouvement autonome et solidaire des sans-emploi	[Excluding] special benefits from [Employment Insurance].	11/13/2023

Witness Name	Witness Proposal	Date of Appearance
Newfoundland and Labrador Public Sector Pensioners' Association	[Adopt] an older worker strategy that promotes and supports older persons who wish to return to work or to continue to work beyond retirement while at the same time supporting employers to be successful in their line of business.	10/13/2023
Public Service Alliance of Canada	Working with bargaining agents, amend the [<i>Federal Public Sector Labour Relations Act</i>] to bring it in line with measures and protections afforded under legislation in other sectors ... [and include] language requiring employers to pay workers properly and on time.	10/05/2023
Public Service Alliance of Canada	Increase [Employment Insurance] benefit rates for all recipients, sufficient to ensure a livable income, and increase eligibility across sectors and job classifications.	10/05/2023
Réseau FADOQ	Extend the [Employment Insurance] benefit period to a maximum of 52 weeks for caregivers who temporarily quit their jobs to care for a family member.	9/25/2023
Réseau FADOQ	Introduce a refundable career extension tax credit to allow experienced workers to keep working.	9/25/2023
Tourism Industry Association of Canada	Extend the Economic Mobility Pathways Pilot program and maintain its focus on Immigration, Refugees and Citizenship Canada's training, education, experience and responsibilities categories 4 and 5.	11/02/2023
Tourism Industry Association of Canada	Create a dedicated tourism sector stream with a permanent residency track under the Temporary Foreign Worker Program.	11/02/2023
Tourism Industry Association of Canada	Fund the development of a dedicated workforce strategy for Canada's Indigenous tourism industry.	11/02/2023
Tourism Industry Association of Canada	Provide core funding to Tourism HR Canada to bolster strategic initiatives in support of tourism workforce growth.	11/02/2023

ENERGY

Witness Name	Witness Proposal	Date of Appearance
Aerospace Industries Association of Canada	Provide [an] actionable plan for Sustainable Aviation Fuel industry in Canada.	10/10/2023
Alberta Federation of Labour	Look at the clean energy regulation as a platform for industrial policy and job creation, not simply as a mechanism for emission reduction.	11/16/2023
Bear Head Energy	Provide more detail as to which assets are eligible for which tax credits, especially the necessary common infrastructure assets that aren't specifically used in either hydrogen or ammonia production, as well as to how the carbon intensity calculations are to be made.	10/12/2023
Bear Head Energy	Ensure that project sponsors have sufficient confidence in the availability of the investment tax credit, by having the carbon intensity calculation be a one-time test to be passed at the time of successful commissioning of the facilities.	10/12/2023
Calgary Chamber of Commerce	Ensure affordability and reliability are central to policy development, particularly for the Clean Electricity Regulations	11/16/2023
Calgary Chamber of Commerce	Advance the development of production tax credits for clean hydrogen, carbon capture, utilization, and storage and low-carbon fuel in Canada.	11/16/2023
Calgary Chamber of Commerce	Develop incentives and policies to advance biofuel production, including sustainable aviation fuel.	11/16/2023
Canadian Gas Association	Exempt [the electricity and natural gas sectors] from the proposed interest deductibility legislation.	11/14/2023
Canadian Gas Association	Introduce [a] methane pyrolysis addition [to the hydrogen investment tax credit] and a biofuel investment tax credit on or before budget 2024.	11/14/2023
Centre for Future Work	[Continue and expand] the made-in-Canada supports for clean-energy investments including in electric vehicles and battery plants in Canada.	10/19/2023

Witness Name	Witness Proposal	Date of Appearance
Confédération des syndicats nationaux	Put an end to the financial support of the oil and gas industry as soon as possible.	10/19/2023
Econext	Directly finance the evolution of Newfoundland and Labrador's electricity grid.	10/13/2023
Econext	[Implement the investment tax credits for clean electricity, clean technology and clean hydrogen announced in Budget 2023 quickly] and consider how they can be further supported and leveraged.	10/13/2023
EverWind Fuels	Implement the right tax initiatives and supports to ensure that Canada is the global leader in the quickly emerging renewable energy sector.	10/12/2023
Fairness Alberta	[Make reasonable accommodation for Alberta regarding the objective to achieve a net-zero electrical grid by 2035].	11/16/2023
Fairness Alberta	[Make reasonable accommodation for the oil and gas sector regarding the oil and gas emission cap policy].	11/16/2023
Green Budget Coalition	[Implement measures to support the development of] a zero-emissions electricity grid based on renewables.	9/25/2023
Mark Purdon (as an Individual)	Continue ... the clean technology credits.	10/26/2023
Mark Purdon (as an Individual)	Do more on the production of clean fuels and clean vehicles.	10/26/2023
Tourism Industry Association of Canada	Fund and incentivize private investment in the domestic production of Sustainable Aviation Fuels and in new green solutions in the cruise ship industry.	11/02/2023
Vancouver Airport Authority	Create the necessary financial and public policy supports to follow the Canadian Council for Sustainable Aviation Fuels road map.	11/17/2023
World Energy GH2	Ensure that Canada is a competitive jurisdiction for investments in clean hydrogen.	10/13/2023

Witness Name	Witness Proposal	Date of Appearance
World Energy GH2	Finalize investment tax credits for clean technologies and clean hydrogen [and make them] comprehensive in coverage and supplemented with added measures.	10/13/2023
World Energy GH2	Secure partnerships with other countries that are purchasing green energy.	10/13/2023

FEDERAL DEPARTMENTS AND PUBLIC SERVICE

Witness Name	Witness Proposal	Date of Appearance
Alliance of Canadian Cinema, Television and Radio Artists	[Revise] the federal procurement policy ... to forbid the use of scab labour, directly or indirectly.	10/19/2023
Alliance of Canadian Cinema, Television and Radio Artists	Amend federal government procurement policy to ensure that every producer undertaking audiovisual work ... for the Government adheres to all relevant collective agreements.	10/19/2023
Alliance of Canadian Cinema, Television and Radio Artists	Ensure that all future advertising agencies selected as the federal government's "Agency of Record," or engaged otherwise, be signatory to [the Alliance of Canadian Cinema, Television and Radio Artists'] National Commercial Agreement.	10/19/2023
C.D. Howe Institute	Limit growth of federal employee numbers and payroll expense by freezing federal departmental operating budgets for wages and salaries at their 2023 levels for five years, while ensuring competitive compensation for federal employees.	10/19/2023
C.D. Howe Institute	Transition federal employees' pension plans to shared-risk, shared-governance plans in which taxpayers bear less risk.	10/19/2023

Witness Name	Witness Proposal	Date of Appearance
Canadian Chamber of Commerce	Use public sector procurement to stimulate cybersecurity innovation in Canada. Make government technology procurement practices more agile, challenge-based, and outcome-driven.	11/02/2023
Canadian Labour Congress	Introduce a mandatory requirement for contractors to hire apprenticeships on all federal procurement and infrastructure projects.	9/21/2023
Construction Association of Prince Edward Island	Modernize [and improve] procurement processes. ... [and require that they] be reviewed by the Auditor General, and [that the] industry ... be engaged to ensure that practices better balance risk sharing between public contracts and the private sector, reduce red tape and accelerate approvals for critical projects.	10/10/2023
Council of Canadian Innovators	Develop a procurement strategy for domestic small and medium-sized enterprises.	10/05/2023
Electric Mobility Canada	Create a dedicated Privy Council Office to coordinate [electric vehicle] responsibilities across departments and advise the Prime Minister on progress being made towards achieving the government's electrification goals.	11/16/2023
Electric Mobility Canada	Work with leading Canadian [electric vehicle] organizations to establish experiential learning opportunities for elected officials and civil servants.	11/16/2023
Electric Mobility Canada	Starting now, [purchase only electric vehicles] unless an electric option does not yet exist to meet a specific need [and] set a hard target of at least 10% of all [federally] owned and occupied parking spaces being electrified by no later than 2025.	11/16/2023
Electric Mobility Canada	[Implement and promote] clean procurement policies instead of lowest bidder policies.	11/16/2023
Manufacturiers et Exportateurs du Québec	Review ... procurement policies and eliminate the lowest bidder rule to enable [Canadian] businesses, which are competitive, to access public contracts.	11/13/2023

Witness Name	Witness Proposal	Date of Appearance
MaRS Discovery District	Increase government procurement of Canadian tech.	11/14/2023
Municipality of Tantramar	Streamline and simplify [all] federal funding applications for municipalities.	10/05/2023
Public Service Alliance of Canada	Find ways to not only hire and train [pay advisers] but to also retain them.	10/05/2023
Public Service Alliance of Canada	[Renew the] negotiated memorandum of agreement on damages [for Phoenix errors].	10/05/2023
Public Service Alliance of Canada	[Launch a] national inquiry into why [the Phoenix pay] crisis happened, how it could have been prevented and ... why ... it has not yet been fixed.	10/05/2023
Public Service Alliance of Canada	[Develop a] system-wide staffing plan ... that considers the needs of all who receive services, both within the government and in the public.	10/05/2023
Public Service Alliance of Canada	[Put in place] a system-wide analysis of staffing needs, developed with bargaining agents [before implementing any cuts to the federal public service].	10/05/2023
Public Service Alliance of Canada	Put public safety officers employed by the federal government ... on par with their counterparts who work in other jurisdictions.	10/05/2023
Public Service Alliance of Canada	Create a body within the federal public service to provide services currently provided by contracted private consultants.	10/05/2023
Public Service Alliance of Canada	Ensure recommendations of the current review of the <i>Public Service Disclosure Protection Act</i> ... are adopted and that the act [is] amended accordingly.	10/05/2023
Public Service Alliance of Canada	Eliminate the backlog of Phoenix pay problems.	10/05/2023
Public Service Alliance of Canada	Make Phoenix general damages compensation non-taxable.	10/05/2023

Witness Name	Witness Proposal	Date of Appearance
Public Service Alliance of Canada	Pause overpayment recovery until all employees are paid what they are owed from Phoenix errors.	10/05/2023
Public Service Alliance of Canada	Settle the Black Class Action and Indigenous Class Action lawsuits in good faith by: ... [publicly]apologizing to Black and Indigenous federal public service workers[,] ... [providing] restitution to address the financial loss and racial trauma suffered [and] ... [fulfilling] the requested remedies outlined in each lawsuit to address the systemic barriers facing Black and Indigenous workers.	10/05/2023
Public Service Alliance of Canada	Work to prevent Anti-Asian racism, Islamophobia, anti-Semitism, and all other forms of racism, hate, and discrimination in the federal public service by: ... [implementing the Public Service Alliance of Canada's recommendations, requiring] all managers and staff in the federal public service to participate in regular training on racism, hate, discrimination, and bias in the workplace, and all managers to demonstrate acquisition of defined competencies ... [and providing] robust resources to protect employees from acts of discrimination, providing proper support when acts occur, and thoroughly investigating and remediating all such situations.	10/05/2023
Public Service Alliance of Canada	Repeal the changes to the <i>Public Service Superannuation Act</i> that raised the minimum, unreduced retirement age to sixty years old with thirty years of service or sixty-five years with two years of service, for anyone hired into the federal public service after January 1, 2013.	10/05/2023
Université du Québec	[Give federal departments] the budgets they need to support research that addresses the country's priorities, in co-operation with universities.	11/02/2023

FINANCIAL INSTITUTIONS AND PAYMENT SYSTEMS

Witness Name	Witness Proposal	Date of Appearance
Canadian Bankers Association	Remove the financial institutions ... tax and the Canada Recovery Dividend.	11/14/2023
Canadian Bankers Association	Develop model financial consumer protection standards for un- or under-regulated financial service providers ... [which should emulate relevant Financial Consumer Agency of Canada regulations to which Federally Regulated Financial Institutions must adhere] for provincial adoption, and work with provinces to adopt these standards.	11/14/2023
Canadian Bankers Association	Ensure legislation [amending the anti-money laundering and anti-terrorist financing regime] progresses to allow resources and activity to be targeted at areas of highest risk, and [facilitate] collaboration and the lawful sharing of information between financial institutions, and from [the Financial Transactions and Reports Analysis Centre of Canada] and law enforcement to financial institutions.	11/14/2023
Council of Canadian Innovators	Implement open banking with an independent governance structure.	10/05/2023
Fintechs Canada	Amend the <i>Canadian Payments Act</i> ... to give banks, credit unions, and regulated payment service providers equal access to Canada's real-time payment systems.	10/26/2023
Fintechs Canada	Support Payments Canada's efforts to build a new real-time payment system.	10/26/2023
Fintechs Canada	Publish a code of conduct that specifies the rules for data sharing in Canada's financial sector, ensuring that all accredited participants in Canada's open banking system ... meet a common and transparent set of requirements and standards.	10/26/2023
Fintechs Canada	Strengthen oversight and governance of Canada's "open banking" system ... by creating a fit-for-purpose entity to manage the administration of the system.	10/26/2023
Letko, Brosseau & Associates Inc.	[Introduce regulations to require pension funds to set aside reserves for investments in foreign assets to encourage more investments in Canada].	9/21/2023

Witness Name	Witness Proposal	Date of Appearance
Questrade Inc.	Conduct a broad regulatory review of the functions and mandates of federally regulated financial institutions['] ... regulators and policymakers in relation to Canada's mortgage ecosystem and delineate each regulator's roles and responsibilities.	9/25/2023
Questrade Inc.	Regarding new and proposed [mortgage-related] regulations, policies, and legislation, ... work with industry stakeholders to identify where more clarification is needed by industry to avoid causing unintentional risk, confusion or harm and provide the relevant clarifications and amendments in a timely manner.	9/25/2023
Questrade Inc.	Establish a permanent round table involving industry, government and regulatory representatives, [which] would conduct semi-annual reviews of Canada's regulated mortgage ecosystem that would consider the impact of new regulations on lenders of all sizes [and] should also develop a framework to assess government proposals, ensuring that they address the unique needs of small and mid-size regulated financial institutions and avoid negative consequences.	9/25/2023
Questrade Inc.	Allocate resources and establish a clear plan for the swift implementation of a comprehensive open finance strategy ... [to] ensure that, by the end of 2025, Canadians can access a modernized, cost-efficient, interoperable, secure and principles-based open financial ecosystem, enhancing their financial futures.	9/25/2023
Questrade Inc.	Design, promote and increase support for financial literacy programs delivered to Canadians through the Financial Consumer Agency of Canada.	9/25/2023
Wealthsimple Investment Inc.	Enhance Canada's payment infrastructure with an always-on real-time payment rail ..., on-par with all other G7 nations, delivering a public utility that reduces late and overdraft fees, lessens reliance on payday lenders, facilitates economic growth and improves cash flow and money management for all.	11/02/2023
Wealthsimple Investment Inc.	Mandate uniform pricing based on true cost of use for all direct participants in the [real-time payment rail], an essential ingredient to create conditions for viable and scalable innovation in financial services and increased choice for consumers.	11/02/2023

Witness Name	Witness Proposal	Date of Appearance
Wealthsimple Investment Inc.	Engage with provincial and municipal governments and public agencies, to ensure they are prepared to take advantage of efficiencies to reconciliation, program delivery, tax remittance and loan repayments offered by the [real-time payment rail].	11/02/2023

FOREIGN POLICY

Witness Name	Witness Proposal	Date of Appearance
Aerospace Industries Association of Canada	Take a leadership role on [the North American Aerospace Defense Command] modernization and increase defence budgets to both meet NATO commitments and to propel [research and development] activity.	10/10/2023
Canadian Labour Congress	Provide a targeted contribution in support of the United States government's Multilateral Partnership for Organizing, Worker Empowerment, and Rights.	9/21/2023
Colleges and Institutes Canada	Increase the Government of Canada's spending on international assistance as well as its investments in technical education systems.	11/15/2023
Oxfam Canada	Increase the international assistance envelope ... above 2021-22 levels.	10/26/2023
Oxfam Canada	Allocate [funding for] international assistance programming that advances the human rights of LGBTQ+ people internationally.	10/26/2023
Oxfam Canada	Increase climate finance to low-income countries.	10/26/2023
Oxfam-Québec	Increase the international aid envelope ... above 2021-22 levels.	10/26/2023
Oxfam-Québec	Increase climate change funding in low-income countries ... while prioritizing projects designed by and for women and girls and ensuring that they are involved in decision-making.	10/26/2023

HEALTH

Witness Name	Witness Proposal	Date of Appearance
Assembly of First Nations	Enhance the First Nations health workforce [to] bring care closer to home and ensure ... care across the lifespan.	10/26/2023
Assembly of First Nations	[Make] investments to ensure First Nations effectively lead the implementation of distinctions-based health legislation.	10/26/2023
Canadian Chamber of Commerce	Ensure appropriate scope for National Pharmacare. Build on, rather than displace, the important role played by private payers and employers, while respecting the jurisdiction of provinces and territories.	11/02/2023
Canadian Chamber of Commerce	Include the life sciences innovation ecosystem in deployment of the Pan-Canadian Health Data Strategy. Integrate real-world evidence to support decision making and accelerate adoption of innovation.	11/02/2023
Canadian Labour Congress	Convene a care economy commission tasked with planning, coordinating, and overseeing the necessary investments, policy changes and regulatory reforms needed to systematically strengthen care work and care services in Canada.	9/21/2023
Canadian Labour Congress	Work with provincial and territorial counterparts, unions, employers and regulators to develop a national strategy to ethically recruit, register and retain Internationally educated nurses and other health care professionals in the Canadian health care system.	9/21/2023
Canadian Labour Congress	Accelerate current plans to introduce a national, public pharmacare program in Canada, realigning with implementation timelines contained in the Final Report of the Advisory Council on the Implementation of National Pharmacare in order to bring in full universal public pharmacare by 2027.	9/21/2023
Canadian Mental Health Association	Create a “Care after the Call” fund for crisis prevention and response services in communities.	10/10/2023

Witness Name	Witness Proposal	Date of Appearance
Canadian Mental Health Association	Create a fund for the caregiving sector.	10/10/2023
Cannabis Council of Canada	[Offer] regulated formats that align with the cannabis consumer, especially in edibles, where the regulatory prohibition pushes people to consume untested products from the illicit market.	10/26/2023
Centre for Future Work	Reduce cost pressures that emanate from the actions of private companies ... [with] a national pharmacare program.	10/19/2023
Confédération des syndicats nationaux	Bring in a public, universal pharmacare program, as proposed in the Hoskins report in June 2019.	10/19/2023
Fédération des chambres de commerce du Québec	Ensure that the new pan-Canadian pharmacare program complements the existing system in Quebec to maintain [its] flexibility and universality.	11/13/2023
Friends of Medicare	[Continue the expansion of the Canada Dental Benefit.]	11/16/2023
Friends of Medicare	Move forward on universal single-payer public pharmacare.	11/16/2023
Municipality of Tantramar	Develop a comprehensive national mental health strategy that addresses the interconnected issues of housing, homelessness and substance abuse while increasing mental health investments in communities through sustainable long-term funding.	10/05/2023
Oxfam Canada	Establish a National Care Economy Commission.	10/26/2023
Réseau FADOQ	Implement a dental insurance program for seniors or, in the absence of an agreement with the provinces and territories, provide eligible individuals with direct financial support for dental care.	9/25/2023

HOUSING

Witness Name	Witness Proposal	Date of Appearance
Affordable Housing Association of Nova Scotia	Provide resources, alongside the provincial and municipal government, to build affordable housing.	10/12/2023
Alberta Federation of Labour	Ensure that ... [housing] projects [supported by federal initiatives] pay prevailing wages and provide opportunities for skilled trades apprenticeship.	11/16/2023
Assembly of First Nations	[Make] investments to address overcrowding, unit replacement, new lot servicing, repair needs, on-reserve migration, and population growth.	10/26/2023
Association des professionnels de la construction et de l'habitation du Québec	Provide better funding for the construction and renovation of social and affordable housing.	11/13/2023
Association des professionnels de la construction et de l'habitation du Québec	Substantially increase the GST rebate for new housing.	11/13/2023
Association des professionnels de la construction et de l'habitation du Québec	Extend the maximum amortization period for insured mortgages to 30 years.	11/13/2023

Witness Name	Witness Proposal	Date of Appearance
Association des professionnels de la construction et de l'habitation du Québec	Relax the “stress test” when qualifying for a new loan, and eliminate it altogether for a renewal.	11/13/2023
Association des professionnels de la construction et de l'habitation du Québec	Combine the terms and conditions of some [Canada Mortgage and Housing Corporation] programs for funding new rental projects.	11/13/2023
Association des professionnels de la construction et de l'habitation du Québec	Make the [Home Buyers’ Plan] or the [First Home Savings Account] intergenerational plans to allow parents to contribute to their child(ren)’s down payment and increase the maximum allowable withdrawals.	11/13/2023
Business Council of Manitoba	Incentivize the private sector to increase new housing and multi-family project starts [with enhanced] incentive programs through [the Canada Mortgage and Housing Corporation], such as lower-rate financing or developer tax credits.	11/15/2023
Butler Mortgage Inc.	[Find ways to] encourage provinces to bring an end to [short-term rental housing].	11/14/2023
Butler Mortgage Inc.	[Find ways to make] provincial and municipal approvals for new homes and new developments ... [more] efficient ... [and] quick.	11/14/2023
Butler Mortgage Inc.	[Correct the] imbalance between ongoing property taxes in most municipalities and development fees.	11/14/2023
Butler Mortgage Inc.	Change ... mortgagee rules to [prohibit buyers from obtaining] 100% financing for ae rental property.	11/14/2023
C.D. Howe Institute	Phase out the tax credit for first-time homebuyers.	10/19/2023

Witness Name	Witness Proposal	Date of Appearance
Calgary Chamber of Commerce	Advance affordable housing initiatives, including those outlined in the City of Calgary's Housing and Affordability Task Force Recommendations, such as the creation of incentives for more affordable non-market and market housing units.	11/16/2023
Canadian Bankers Association	[Pursue] greater policy coordination through a forum for relevant stakeholders, including federal, provincial, and municipal officials responsible for housing, infrastructure and immigration, as well as representatives of the construction industry and advocacy groups [to correct supply-demand imbalances generating the affordability crisis].	11/14/2023
Canadian Labour Congress	Allocate capital funding to the National Housing Co-investment Fund to build a minimum of 100,000 new units per year, in conjunction with provincial partners and other public contributions.	9/21/2023
Canadian Labour Congress	Accelerate the rollout of the National Housing Strategy's Federal Lands Initiative [and] introduce a dedicated five-year, Public Land Acquisition Fund to acquire additional land for the construction of non-market, affordable rental housing.	9/21/2023
Canadian Labour Congress	[Create] a Housing Acquisition Fund in order to maintain supply of affordable housing for low- and modest-income households ... [and] assist the community housing sector to acquire existing affordable rental buildings.	9/21/2023
Centre for Future Work	Reduce cost pressures that emanate from the actions of private companies ... [with] an ambitious expansion of affordable and non-market housing.	10/19/2023
City of London	[Provide communities with] sustainable and predictable operating funds to support new and creative solutions [to address homelessness] ... [through] an increase to the annual allocations for reaching home or a similar program.	11/14/2023
Co-operative Housing Federation of British Columbia	Protect existing rental housing and tenant affordability by creating a federal acquisition fund based on [British Columbia's] rental protection fund.	11/15/2023

Witness Name	Witness Proposal	Date of Appearance
Co-operative Housing Federation of British Columbia	[Roll out] the federal co-op housing program that was promised in the March 2022 federal budget.	11/15/2023
Front d'action populaire en réaménagement urbain	Reallocate all National Housing Strategy funds to significantly increase social housing in Quebec and Canada.	9/21/2023
Front d'action populaire en réaménagement urbain	Provide new, recurring and predictable funding for the Rapid Housing Initiative.	9/21/2023
Front d'action populaire en réaménagement urbain	Launch a rental building acquisition and renovation program with enough grants to guarantee the tenants' return to and maintained occupancy of the premises regardless of income.	9/21/2023
Joseph Polito (as an individual)	Partner with the provinces to build inexpensive campus residences on land owned by post-secondary institutions to free up off-campus residences.	11/14/2023
Joseph Polito (as an individual)	Partner with the provinces and municipalities to build residences on their land.	11/14/2023
Joseph Polito (as an individual)	Partner with provinces and municipalities to study inclusionary zones and the land tax.	11/14/2023
Joseph Polito (as an individual)	Fund the expensive change in the property tax system [to base property taxes on land value].	11/14/2023
Joseph Polito (as an individual)	Work with the banking industry to be more conservative in its home appraisals.	11/14/2023

Witness Name	Witness Proposal	Date of Appearance
Joseph Polito (as an individual)	[Slowly] change [the] capital gains tax rules for commercial real estate sales so the land value gains are taxed as ordinary income [in order to discourage land speculation and land-price inflation].	11/14/2023
Joseph Polito (as an individual)	Raise capital gains inclusions for real estate slowly until it reaches a point [at] which investors no longer look at land price inflation as a desirable investment strategy.	11/14/2023
Manitoba Home Builders' Association	Assist the well-qualified first-time buyer ... [by returning] to 30-year amortization periods for insured mortgages for new construction only.	11/15/2023
Manitoba Home Builders' Association	Modify the stress test for both insured and uninsured mortgages to reduce the test rate on a declining basis for seven- and 10-year mortgage terms.	11/15/2023
Manitoba Home Builders' Association	Update and index the thresholds for the GST new housing rebate.	11/15/2023
Manitoba Home Builders' Association	Focus on innovation to bring down costs and scale up use first before regulating policy-driven code changes.	11/15/2023
Manitoba Home Builders' Association	Adopt affordability as a core objective of the national building code and all related standards to ensure that we are building better, more efficient homes for the same price or less.	11/15/2023
Manitoba Home Builders' Association	[Expand the scope of the GST/HST new housing rebate to include net-zero ready renovations.]	11/15/2023
Manufacturiers et Exportateurs du Québec	Accelerate investment and cooperate with the provinces and municipalities so that [more housing can be quickly built across Quebec].	11/13/2023

Witness Name	Witness Proposal	Date of Appearance
Metro Vancouver	Work closely with Metro Vancouver Housing to support the delivery of the 10-Year Plan by contributing [financially], [committing in the form of] forgivable loans towards priority projects outside of the standard Co-Investment Fund application process ... [and signing] a ... memorandum of understanding [to deliver the portfolio of projects over the next 10 years].	11/15/2023
MOSAIC	Create a federal housing strategy connected to and supporting Canada's immigration strategy.	11/17/2023
MOSAIC	Address the systemic barriers to housing faced by newcomers because of a lack of Canadian references, credit history, rental history and work experience.	11/17/2023
MOSAIC	Promote [housing affordability] by continued federal leadership and increased funding that encourages provinces and municipalities to work together to increase the supply of affordable housing—specifically, rent geared to income housing.	11/17/2023
MOSAIC	Encourage municipalities to require new residential developments to include affordable housing units dedicated to newcomers in the first three to five years of their stay in Canada.	11/17/2023
Municipalities Newfoundland and Labrador	[Help Newfoundland and Labrador municipalities access funding programs for housing, by providing] capacity support ... [through] a whole-of-province approach.	10/13/2023
Municipality of Tantramar	[Scale up the Reaching Home program funding,] including its dedicated rural and remote stream, ... and [make it] permanent.	10/05/2023
Municipality of Tantramar	[Make the rapid housing initiative] a long-term program with predictable funding beyond 2024.	10/05/2023
Municipality of Tantramar	Optimize and invest in critical national housing strategy programs.	10/05/2023
Norman Nahas (as an Individual)	Continue to incentivize and promote entrepreneurialism and development.	10/12/2023

Witness Name	Witness Proposal	Date of Appearance
Questrade Inc.	Allocate funding to ... study and improve Canada's housing and real estate data ecosystem ... [and implement measures] to ensure real estate data transparency, open access and the promotion of sector innovation and competition.	9/25/2023
Tourism Industry Association of Canada	Finance a cross-sectoral working group to evaluate housing targets and optimal funds required within tourism hubs and rural communities across Canada to support the sector's talent attraction and retention efforts.	11/02/2023
Union des municipalités du Québec	Invest massively in social and affordable housing to address the housing crisis, combat homelessness and counter the decline in housing starts.	11/13/2023

IMMIGRATION

Witness Name	Witness Proposal	Date of Appearance
Abbotsford Chamber of Commerce	Ensure that communities are equipped with the necessary funding from the government for infrastructure that will support the growth in population, as well as the services to ensure the success of newcomers within their chosen communities.	11/17/2023
Association of Atlantic Universities	Ensure Immigration, Refugees and Citizenship Canada does not disproportionately reject visas for international students in Atlantic Canada.	10/12/2023
Ben Rabidou (as an individual)	Establish a provincial-level cap on international students and [dissuade] applications by raising student applicant visa fees or reducing the number of hours international students can work by issuing a fixed number of work permits for students each year.	9/21/2023
Business Council of Manitoba	Reform ... the immigration point system to ensure it closely aligns with actual employer labor needs.	11/15/2023

Witness Name	Witness Proposal	Date of Appearance
Business Council of Manitoba	[Create] ... a credential alignment tax credit for new Canadians pursuing Canadian equivalents to their foreign credentials.	11/15/2023
C.D. Howe Institute	Emphasize the economic stream of immigration entering under the points system, and ensure that principal applicants become a larger share of that stream.	10/19/2023
Calgary Chamber of Commerce	Increase support for immigrant settlement agencies across the country.	11/16/2023
Canadian Federation of Independent Business	Simplify and streamline immigration processes to bring and keep more workers in Canada.	11/14/2023
Canadian Labour Congress	Withdraw from the Canada-US Safe Third Country Agreement that puts refugee claimants' lives at risk.	9/21/2023
Confédération des syndicats nationaux	[End discrimination by the federal government against] candidates from francophone Africa for the International Student Program.	10/19/2023
Fédération des chambres de commerce du Québec	Reinvest in North African embassies to reduce processing times for immigration applications from this area.	11/13/2023
Greater Charlottetown Area Chamber of Commerce	Continue funding to immigration support services.	10/10/2023
Harvest Manitoba	Consider additional support for settlement organizations, training organizations and food banks, which continue to allow Canada to successfully settle people from around the world.	11/15/2023

Witness Name	Witness Proposal	Date of Appearance
Manitoba Chambers of Commerce	[Continue] to decentralize the immigration system and the selection process ... [and collaborate] more closely with provincial, territorial and municipal governments and with the private sector to better understand labour market needs across the country.	11/15/2023
Manitoba Chambers of Commerce	[Expedite] and [reduce] the complexity of the foreign qualification regulations.	11/15/2023
Manufacturiers et Exportateurs du Québec	Shorten processing times and provide greater predictability for employers bringing in temporary foreign workers.	13/11/2023
Syria-Antigonish Families Embrace	Continue the sponsorship agreement between Syria-Antigonish Families Embrace and Immigration, Refugees and Citizenship Canada; and reduce barriers to refugees settling in Nova Scotia, such as how start-up costs and monthly allocations are tied to the income assistance rates in the province.	10/12/2023

INDIGENOUS PEOPLES

Witness Name	Witness Proposal	Date of Appearance
Assembly of First Nations	[Invest in] First Nations-led engagement on laws, policies, processes, and mechanisms [that] support the implementation of self-determination and land rights.	10/26/2023
Assembly of First Nations	[Make] investments [to] support interim and transformational approaches to accessing lands and resolving over 1300 [Additions to Reserve] applications.	10/26/2023
Assembly of First Nations	[Create] a new Centre for the Resolution of Specific Claims to coordinate the co-development and joint implementation of reform to the way specific claims are resolved.	10/26/2023

Witness Name	Witness Proposal	Date of Appearance
Assembly of First Nations	Invest [in] the formal recognition of First Nations and landless First Nations.	10/26/2023
Assembly of First Nations	[Make] investments to build First Nations capacity and community-led [Sustainable Development Goal] implementation.	10/26/2023
Assembly of First Nations	[Make] investments toward capacity building, First Nation-led initiatives, and ensuring Crown-led stewardship and governance respect inherent rights, Treaties, title, jurisdiction, and knowledge systems.	10/26/2023
Assembly of First Nations	[Make] investments in First Nations-led climate action.	10/26/2023
Assembly of First Nations	[Make] investments [to] enable First Nations to perform good governance and provide adequate services to their citizens no matter where they reside.	10/26/2023
Assembly of First Nations	[Create] a new First Nation-led procurement organization [to] support First Nations businesses in securing procurement opportunities and meeting the federal 5% Indigenous procurement target.	10/26/2023
Assembly of First Nations	[Provide] investments for First Nations engagement in the <i>Cannabis Act</i> review.	10/26/2023
Assembly of First Nations	[Allocate sufficient] funding for First Nations-led processes ... to ensure Canada's laws, policies, and regulations meet the objectives of the UN Declaration [on the Rights of Indigenous Peoples].	10/26/2023
Assembly of First Nations	Support truth and commemoration ... including [by undertaking] to ensure First Nations-led approaches in national commemoration activities and monuments and to repatriate artifacts and remains.	10/26/2023
Assembly of First Nations	Acknowledge Indigenous customary laws and legal norms and resolve First Nation overrepresentation in the criminal justice system.	10/26/2023

Witness Name	Witness Proposal	Date of Appearance
Assembly of First Nations	Strengthen First Nations mental wellness workforces to reduce burnout and increase access to holistic, culture-based, and intergenerational trauma-informed interventions.	10/26/2023
Assembly of First Nations	Acknowledge [Canada's] obligation to provide adequate, predictable and sustainable funding to close [socio-economic and infrastructure] gaps [faced by First Nations].	10/26/2023
Assembly of First Nations	Take the "necessary steps" and "effective measures" to meet the obligations of the <i>United Nations Declaration on the Rights of Indigenous Peoples Act</i> .	10/26/2023
Assembly of First Nations	Ensure that First Nations enjoy the same standard of living as non-indigenous Canadians and achieve equity and equality for all.	10/26/2023
Assembly of First Nations	Bridge the digital divide for First Nations by meeting the minimum broadband standards outlined in Canada's Federal Connectivity Strategy, High-speed Access for All.	10/26/2023
Calgary Chamber of Commerce	Advance opportunities for Indigenous communities to buy ownership stakes in major projects, including and beyond resource development opportunities, through the Canada Infrastructure Bank and through the establishment of a federal Indigenous loan guarantee program.	11/16/2023
Canadian Chamber of Commerce	Increase funding for Indigenous participation in natural resource development.	11/02/2023
Canadian Labour Congress	Increase funding commitments for full implementation of the United Nations Declaration on the Rights of Indigenous Peoples.	9/21/2023
Canadian Labour Congress	Implement the recommendations of the United Nations Committee on the Elimination of Racial Discrimination with respect to its recent periodic reports on Canada, including reform of federal laws, policies and regulations to bring them into compliance with the United Nations Declaration on the Rights of Indigenous Peoples.	9/21/2023
Coalition for a Better Future	Move more quickly, [with respect to loan guarantees for Indigenous people in large resource projects,] so that ... projects can go ahead and economic indigenous reconciliation can [become real].	9/25/2023

Witness Name	Witness Proposal	Date of Appearance
Colleges and Institutes Canada	Substantially increase the investment in the Post-Secondary Student Support Program, the University and College Entrance Preparation Program, and the Inuit and Métis Post-Secondary Education Strategies.	11/15/2023
Co-operative Housing Federation of British Columbia	Fund the implementation of the urban, rural and northern indigenous housing strategy that's been advanced by National Indigenous Collaborative Housing.	11/15/2023
EverWind Fuels	Acknowledge the importance of indigenous involvement and support partnerships in economic development renewables projects by allowing indigenous entities, not just taxable corporations, to fully participate in investment tax credits.	10/12/2023
Friends of Medicare	Address barriers to access [health care for Indigenous people], ... the backlog in health infrastructure in Indigenous communities, ... the social determinants of health, and ... the systematic racism ... in [the] health system and ... programs.	11/16/2023
Make Poverty History Manitoba	[Act] on the Truth and Reconciliation Commission's call to action on missing and murdered indigenous women, girls and two-spirits, which calls for justice ... [by making it] part of an overall poverty reduction legislation with bold targets for reducing and ending poverty in Manitoba and across Canada.	11/15/2023
Manitoba Chambers of Commerce	[Increase] funding for indigenous participation in natural resource development ... [and direct funding] to indigenous-led environmental assessments, training and skill development programs, and community consultation.	11/15/2023
Native Child and Family Services of Toronto	Continue to provide Native Child and Family Services of Toronto with ongoing, renewable, annual funding to ensure that [its] programs and services can be delivered.	9/21/2023
Native Child and Family Services of Toronto	Continue to invest in Jordan's principle so that First Nations children can get access to the medical and mental health services they need.	9/21/2023

Witness Name	Witness Proposal	Date of Appearance
Native Child and Family Services of Toronto	[Consider an expansion or investments in Urban Programming for Indigenous Peoples] in ways that continue to allow agencies like Native Child and Family Services of Toronto to expand the service delivery that [they] provide.	9/21/2023
Spirit Foundation Financial Technology Inc.	[Ensure] innovative products and ventures supporting indigenous communities [are] not ... cut [when parties are looking for approval as part of a merger or corporate takeover].	11/15/2023

INDUSTRY AND INNOVATION

Witness Name	Witness Proposal	Date of Appearance
Aerospace Industries Association of Canada	Make needed changes to the Strategic Innovation Fund to increase access to funding support.	10/10/2023
Aerospace Industries Association of Canada	Develop a long-term national aerospace industrial strategy that includes clear plans for defence and a dedicated strategy for space.	10/10/2023
Bennett Jones LLP	[Support investment in intellectual property by small businesses by providing refundable tax incentives.]	9/25/2023
Business Council of Manitoba	[Address] key areas of challenge for the biotechnology sector such as: [the] modernization of Canada's regulatory environment; [the creation of globally competitive research and development] tax incentives ...; and investing ... in a Life Sciences Venture Capital Catalyst Initiative.	11/15/2023
Calgary Chamber of Commerce	Establish the Canadian Innovation Corporation in Calgary.	11/16/2023

Witness Name	Witness Proposal	Date of Appearance
Calgary Chamber of Commerce	Provide incentives that encourage Canadian venture capitalists to invest in Canadian companies by offering compelling financial supports that de-risk investments.	11/16/2023
Calgary Chamber of Commerce	Support the creation of wet lab spaces across the country, providing opportunities for startups in a wide variety of industries to arrive at a proof of concept and viable product stage in the ecosystem in which they are based.	11/16/2023
Calgary Chamber of Commerce	Explore the creation of a National Industrial Strategy, developed in partnership with businesses across Canada and economic sectors, to drive a cohesive approach to economic growth that leverages Canada's traditional and emerging economic strengths.	11/16/2023
Calgary Chamber of Commerce	Support research, development and innovation at post-secondaries across Canada through targeted funding supports to advance research or aid in the commercialization of ventures created within the post-secondary system.	11/16/2023
Canadian Chamber of Commerce	[Expand eligibility for] the scientific research and experimental development tax incentives program [to] ... publicly listed [small and medium enterprises].	11/02/2023
Canadian Chamber of Commerce	Modernize research and development programs. Help companies undertake high-risk research where near-term returns on investment and commercialization are absent	11/02/2023
Canadian Chamber of Commerce	Ensure robust intellectual property protection of innovative products.	11/02/2023
Canadian Chamber of Commerce	Prioritize the allocation of spectrum through measures such as increasing the quantity of spectrum available and subsidizing rural deployment.	11/02/2023
Canadian Chamber of Commerce	Expand the Business Data Labs' partnership with Statistics Canada by three years.	11/02/2023
Canadian Chamber of Commerce	Launch life sciences innovation support programs. Incorporate the renewal of existing envelopes and add nimble streams encouraging companies to undertake higher-risk ventures.	11/02/2023

Witness Name	Witness Proposal	Date of Appearance
Canadian Chamber of Commerce	Integrate the life sciences sector into global supply chains.	11/02/2023
Canadian Chamber of Commerce	Encourage investment in currently uneconomic minerals. Where there is limited interest in private investment, the government should assess potential benefits of support for supply chain resiliency or strategic value, including cases in which global players have significant command of global supply or pricing dynamics.	11/02/2023
Canadian Federation of Independent Business	Strengthen competition rules.	11/14/2023
Colleges and Institutes Canada	Boost innovation by reviewing eligibility for Tri-Council and Canada Foundation for Innovation programming, with particular focus on expanding eligibility to Canadian colleges to access funding opportunities.	11/15/2023
Council of Canadian Innovators	[Develop] a dedicated [artificial intelligence (AI)] commercialization and [intellectual property] strategy with a focus on scaling [Canada's] domestic AI technology firms.	10/05/2023
Council of Canadian Innovators	[Examine] the adverse consequences of [foreign direct investments] in the technology sector, particularly with regard to talent acquisition.	10/05/2023
Council of Canadian Innovators	[Commit to] a comprehensive review of innovation programs to eliminate duplication and establish "freedom to operate" structures [including as part of the launch of the Canada innovation corporation].	10/05/2023
Council of Canadian Innovators	Review ... all capital programs designed to support innovators ... [to] prioritize grants over loans, augment funding thresholds where it makes sense, and mandate the formulation of strategic [intellectual property] plans.	10/05/2023
Council of Canadian Innovators	Develop a national semiconductor strategy.	10/05/2023

Witness Name	Witness Proposal	Date of Appearance
Council of Canadian Innovators	Convene a federal-provincial-territorial innovation summit.	10/05/2023
Council of Canadian Innovators	Review and update capital programs to streamline access for businesses.	10/05/2023
Council of Canadian Innovators	Deepen and improve capital pools.	10/05/2023
Edmonton Global	[Ensure that incentive programs such as the Canada Growth Fund have] clear criteria so companies understand what [they] will do for them.	11/16/2023
Electric Mobility Canada	Focus on attracting more investment to accelerate [electric vehicle] manufacturing and related industries in Canada.	11/16/2023
Electric Mobility Canada	Focus ... on accelerating technologies, research, development, and manufacturing associated with reducing the costs of vehicle batteries and thus vehicle costs per unit of range.	11/16/2023
Electric Mobility Canada	Collaborate with the [United States] to build a North American [electric vehicle] industry and supply chain beyond the Inflation Reduction Act.	11/16/2023
Electric Mobility Canada	Support electrification at mining locations across Canada and promote sustainable mining development and operations, particularly in relation to minerals and metals needed for the [zero-emission vehicle] supply chain in Canada and other jurisdictions.	11/16/2023
Fédération des chambres de commerce du Québec	Promptly release the findings of the review of [the] scientific research and experimental development (SR&ED) tax incentive program, expand the program's eligibility criteria to include incremental innovations and introduce an equipment modernization and cybersecurity ... tax credit.	11/13/2023
Ian Lee (as an individual)	Examine low productivity and protectionist policies in certain industries, such as airlines, telecom and agriculture, that exclude foreign competitors and drive up prices to much higher levels.	9/21/2023

Witness Name	Witness Proposal	Date of Appearance
Ian Lee (as an individual)	Examine competition policy that currently allows industry consolidation for a handful of oligopolistic firms.	9/21/2023
Manufacturiers et Exportateurs du Québec	Introduce a 10% investment tax credit, ... extend the accelerated investment incentive[,] ... extend and recapitalize the strategic innovation fund and ... enhance and reform the scientific research and experimental development tax incentives program.	11/13/2023
MaRS Discovery District	Increase and coordinate commercialization funding to enable regional organizations with a national platform to supercharge start-ups across the country.	11/14/2023
MaRS Discovery District	[Increase] funding ... to combat the heightened risk of [intellectual property] migration resulting from the scale of the [United States] CHIPS Act.	11/14/2023
MaRS Discovery District	Create more independent wet lab space to enable the commercialization phase of [Canada's] life sciences innovation.	11/14/2023
MaRS Discovery District	Increase deep tech and climate [tech] early-stage funding.	11/14/2023
MaRS Discovery District	Create incentive programs for the responsible adoption of Canadian AI technologies.	11/14/2023
Philip Cross (as an individual)	Work on a culture shift and [change] the way we talk to [the business community] and foreign investors.	10/05/2023
Toronto Region Board of Trade	Increase support for manufacturing capital development projects that stand to markedly increase the region's productivity and bolster industrial development opportunity.	11/14/2023
Toronto Region Board of Trade	Lend greater support for the City of Toronto's capital projects and services which facilitate economic development for the broader region and nation.	11/14/2023
Toronto Region Board of Trade	Ensure taxes on technology and digital services remain aligned with international precedent and encourage technology development, commercialization and adoption.	11/14/2023

INFRASTRUCTURE

Witness Name	Witness Proposal	Date of Appearance
Abbotsford Chamber of Commerce	Build resilient and trade-enabling infrastructure, [including] flood mitigation infrastructure for the Fraser Valley ... and also the expansion of regional trade corridors.	11/17/2023
Assembly of First Nations	[Make] investments to meet basic community infrastructure needs, including buildings, ports and wharfs, transportation infrastructure, and utilities.	10/26/2023
Assembly of First Nations	[Make] investments ... across the drinking water supply chain to eliminate advisories.	10/26/2023
Assembly of First Nations	[Make] investments ... across the wastewater supply chain ... to address chronic underfunding and mitigate threats to health and wellbeing due to inadequate sanitation.	10/26/2023
Business Council of Manitoba	[Review and expand] the scope and criteria used by the Canada Infrastructure Bank ... to ensure that all funding, including funding allocated in past budgets, can productively be used toward priorities or investments.	11/15/2023
Business Council of Manitoba	[Reinvest] ... airport rent payments toward infrastructure; [practice] ever-greening of lease terms to allow greater access to private capital and better planning of infrastructure investments; and [increase] ... the amount of the Airport Capital Assistance Program funding with the inclusion of small commercial airports.	11/15/2023
Business Council of Manitoba	[Implement] a long-term, integrated, National trade corridor strategy ..., through collaboration between the Federal and Provincial governments and the private sector [and immediately recapitalize] ... the proven National Trade Corridors program.	11/15/2023
C.D. Howe Institute	Prioritize funding for infrastructure projects under direct federal control, such as investments in capacity and added security for marine, rail and air transportation, and military assets.	10/19/2023

Witness Name	Witness Proposal	Date of Appearance
Calgary Chamber of Commerce	Unlock funding that advances infrastructure essential to sport, entertainment, arts and culture, tourism and transportation.	11/16/2023
Calgary Chamber of Commerce	Invest in transportation infrastructure that connects Calgary's airport with downtown and to other jurisdictions.	11/16/2023
Canadian Chamber of Commerce	Commit to long-term investment through a Canada Trade Infrastructure Plan.	11/02/2023
Confédération des syndicats nationaux	Improve funding for public transit [together with the other levels of government].	10/19/2023
Construction Association of Prince Edward Island	Advance the implementation of the national infrastructure assessment and develop, jointly with industry and all orders of government, a 25-year plan for infrastructure investment that includes housing and trade-enabling infrastructure.	10/10/2023
Équiterre	Support public transit agencies by advancing ongoing support for public transit by two fiscal years and renewing the emergency operating funding of 2022.	11/13/2023
Fédération des chambres de commerce du Québec	Immediately set aside funds to establish a high-speed, high-frequency rail connection between Quebec City, Montreal and Ontario, with an accelerated schedule of completion.	11/13/2023
Fédération des chambres de commerce du Québec	Immediately confirm the allocation of increased federal funding to support expansion plans at the Port of Montréal (Contrecoeur terminal) and the Port of Saguenay (industrial port zone).	11/13/2023
Fédération des chambres de commerce du Québec	Enhance the Airports Capital Assistance program to meet the urgent needs of Quebec's airports.	11/13/2023
Fédération des chambres de commerce du Québec	Review the high tariff rates charged to air carriers that use Canadian airports.	11/13/2023

Witness Name	Witness Proposal	Date of Appearance
Greater Vancouver Board of Trade	Prioritize and expedite funding for infrastructure that supports population growth, including by beginning funding for the permanent public transit fund in 2023 instead of 2026; enhancing the federal funding in the investing in Canada infrastructure program for regional and local infrastructure; and continuing national trade corridors funding to support the movement of goods through greater Vancouver to the world.	11/15/2023
Manitoba Chambers of Commerce	Build trade-enabling infrastructure ... [and commit] to a long-term investment through a Canada trade infrastructure plan.	11/15/2023
Mark Purdon (as an Individual)	Consider [researching] efforts to address transportation demand management.	10/26/2023
Mark Purdon (as an Individual)	[Consider revising] the investing in Canada infrastructure program to have some more sophisticated requirements, maybe using ... modelling tools [to estimate the impacts of transportation planning on greenhouse gas emissions].	10/26/2023
Metro Vancouver	Commit to equitable cost sharing of the Iona Island Wastewater Treatment Plant Projects with the Province of BC and Metro Vancouver.	11/15/2023
Municipalities Newfoundland and Labrador	[Increase] ... the Canada community-building fund with a 3.5% annual indexation.	10/13/2023
Municipalities Newfoundland and Labrador	[Give funding] earmarked for municipalities ... directly into their hands without bureaucratic red tape.	10/13/2023
Municipalities Newfoundland and Labrador	[Dedicate funding to] Newfoundland and Labrador [municipalities'] ... waste-water infrastructure and compliance with the waste-water systems effluent regulations.	10/13/2023

Witness Name	Witness Proposal	Date of Appearance
Rural Municipalities of Alberta	Allocate funding for a Canada-wide rural infrastructure funding program that supports investment in core infrastructure such as roads and bridges while also allowing rural communities to invest in innovative capital projects that work in a rural setting.	11/16/2023
Rural Municipalities of Alberta	Develop an infrastructure fund which uses a rural definition more aligned with rural populations to reduce the competition for major grant funding.	11/16/2023
Rural Municipalities of Alberta	Design all infrastructure funding with a rural lens, considering the capacity for grant writing and submissions, as well as the costs to the municipality to apply.	11/16/2023
Town of Stratford	[Ensure that] credible estimates [are] done before the funding [for infrastructure construction] is approved ... [by using] an indexation rate of about 3.5% ... to cover [inflation] ... between the time [that] the funding is approved ... and [the time that] the bill is paid.	10/10/2023
Town of Stratford	[Structure future infrastructure funding programs using] the “gas tax” model, where the federal money is provided directly to the municipality.	10/10/2023
Town of Stratford	[Create] a new investing in Canada program or a similar program ... to meet ... infrastructure needs.	10/10/2023
Translink	[Provide funding to] advance the first phase of transportation priorities with the “Access for Everyone” plan.	11/17/2023
Translink	Accelerate the delivery of the Permanent Transit Fund by two years s from the original commitment of 2026–2027 to 2024–2025.	11/17/2023
Translink	Permanently double the Canada Community-Building Fund and increase its annual escalator to 3.5% to better reflect construction cost inflation.	11/17/2023
Translink	Launch a tri-partite national commission together with provinces, local governments and transit agencies to develop a new funding model for public transit that is more resilient and equitable by avoiding overreliance on regressive sources such as transit fares and property taxes.	11/17/2023

Witness Name	Witness Proposal	Date of Appearance
Union des municipalités du Québec	Permanently double the funding allocated to the Canada Community-Building Fund for municipal infrastructure, and ... act quickly to reach an agreement with the Government of Quebec to ensure that funding is transferred without any new conditions regarding how that funding will be used.	<u>11/13/2023</u>
Union des municipalités du Québec	Modernize funding for municipal infrastructure projects by further extending the eligibility period for financial assistance programs and expanding the scope of financial assistance programs.	<u>11/13/2023</u>
Union des municipalités du Québec	Reinvest in sports and recreational facilities.	<u>11/13/2023</u>
Union des municipalités du Québec	Support Quebec's transit agencies by providing additional funding for increased investment in asset maintenance.	<u>11/13/2023</u>
Union des municipalités du Québec	Invest significantly in federal airport infrastructure in Quebec to reduce their major asset maintenance deficit.	<u>11/13/2023</u>
Union des municipalités du Québec	Give ... municipalities as much flexibility as possible [as part of support programs for infrastructure and shoreline erosion to] make investments based on their priorities.	<u>11/13/2023</u>

NATIONAL FINANCES

Witness Name	Witness Proposal	Date of Appearance
Alliance des femmes de la francophonie canadienne	[Perform] a more comprehensive gender-based analysis [in the next budget] and ensure that the results are accessible to the entire population.	11/17/2023
Assembly of First Nations	[Adopt] a new distinct approach for budget-setting ... [aligned] with inherent rights [of First Nations], international treaties signed by the Crown, and respect for nation-to-nation relationships.	10/26/2023
Bennett Jones LLP	[Balance the federal budget] over the next few years [in order] to allow for additional public investment and support for private investment, [and curtail] the growth of government-provided ... services or transfers or, alternatively, [increase] taxes on private consumption.	9/25/2023
Bennett Jones LLP	[Increase] revenues in a way that doesn't undermine ... the incentives in the private sector to invest, [or] in the household sector to save, [such as through the GST].	9/25/2023
Business Council of Canada	Adopt a new and credible fiscal anchor, one that would limit debt service and costs to a maximum of 10% of revenue.	10/26/2023
Business Council of Canada	Move ahead with a real, comprehensive program review.	10/26/2023
Business Council of Manitoba	Control the levels of government debt and debt-servicing costs while maintaining a globally competitive tax structure.	11/15/2023
C.D. Howe Institute	Surrender some of [the federal government's] fiscal policy flexibility.	10/19/2023
C.D. Howe Institute	[Enshrine] the following fiscal principles... in legislation: 1. Debt must be managed prudently, bearing in mind the issues of sustainability, economic stabilization and the impact of debt on present and future generations.	10/19/2023

Witness Name	Witness Proposal	Date of Appearance
	2. Gaps between prudent and actual or projected debt levels must be eliminated over a reasonable period of time, bearing in mind the state of the economy and the stance of monetary policy.	
C.D. Howe Institute	[Amend] legislation ... to enhance federal reporting requirements, such as the development of operational rules or anchors to guide policy and to monitor progress toward the fiscal objectives; [which] include a rolling multiyear ceiling on non-cyclical spending.	10/19/2023
C.D. Howe Institute	Demonstrate that the risks to the long-term [economic] forecasts and projections have been prudently assessed.	10/19/2023
C.D. Howe Institute	Prepare, at least every three years, a report analyzing the intergenerational impacts of fiscal policy and advising on changes to the fiscal framework that will promote intergenerational fairness [taking] into consideration the relevant economic, social, and demographic factors that affect the intergenerational distribution of fiscal burdens.	10/19/2023
C.D. Howe Institute	[Task] the Parliamentary Budget Office ... [with assessing] and [offering] an opinion on the consistency of the fiscal framework with the fiscal principles ... [using] a probabilistic approach to debt sustainability.	10/19/2023
C.D. Howe Institute	[Task] the [Parliamentary Budget Officer] ... with preparing reports on intergenerational fairness and investment.	10/19/2023
C.D. Howe Institute	Present each year's budget at least 30 days before the start of the fiscal year and present the Main Estimates at the same time.	10/19/2023
C.D. Howe Institute	Present the summary statement of transactions in the first 15 pages of the budget.	10/19/2023
C.D. Howe Institute	Prepare the Main Estimates so that parliamentarians can readily reconcile them with the fiscal plan in the budget.	10/19/2023

Witness Name	Witness Proposal	Date of Appearance
C.D. Howe Institute	Table the Public Accounts no more than 90 days after the end of the fiscal year.	10/19/2023
C.D. Howe Institute	Consolidate federal pension expenses and liabilities on a fair-value basis in the government's statement of operations and statement of financial position, and use this presentation consistently in all presentations.	10/19/2023
C.D. Howe Institute	Avoid unnecessary and unproductive expenses [such as pursuing] a national pharmacare program; ... [increasing] the Canada Health Transfer; [cutting] Canada Mortgage and Housing Corporation mortgage insurance premiums; [introducing] a basic income, [loosening] eligibility for [Employment Insurance (EI)] or [increasing] the share of earnings that EI covers; or [introducing] ad hoc measures to offset the impact of monetary restraint in Canada and abroad on economic activity.	10/19/2023
C.D. Howe Institute	Continue to issue Real Return Bonds (RRBs) and improve the functioning of the RRB market by issuing bonds with various terms, rather than 30 years exclusively.	10/19/2023
Calgary Chamber of Commerce	Minimize new investments until such a time that existing funding not yet utilized or allocated can be disbursed and spent.	11/16/2023
Calgary Chamber of Commerce	[Ensure a better alignment of] fiscal and monetary policies ..., recognizing the Bank of Canada must continue to operate from arm's-length and independently from government.	11/16/2023
Canadian Association of University Teachers	Create a national post-secondary education transfer ..., separate from the Canada Social Transfer ..., to implement [a national post-secondary education] strategy.	10/13/2023
Canadian Federation of Nurses Unions	Include measures for the bilateral health agreements with provinces and territories that phase out private nursing agencies from provincial spending, ensuring federal investments aren't wasted on private agency profits.	11/15/2023

Witness Name	Witness Proposal	Date of Appearance
Centre for Future Work	[Recognize that] concern with the deficit is overshadowed by more pressing priorities, such as supporting Canadians through the cost of living crisis, the housing crisis, climate disasters and more.	10/19/2023
Centre for Future Work	[Recognize that] claims [that] the federal deficit has been a significant cause of Canada's recent inflation are not credible.	10/19/2023
Colleges and Institutes Canada	Commit to an increase of the Canada social transfer ... accompanied by data[-sharing] agreements to ensure the money meant for the sector goes to providing Canadians with the high-quality education that prepares them to excel.	11/15/2023
Confédération des syndicats nationaux	Implement policies that complement the Bank of Canada's policies to slow down price growth [such as having] have more control over the cost of housing and the cost of rent; [investing] more in non-market housing; [lowering] the price of government services or offer them for free; [and increasing] transfers to low-income households.	10/19/2023
Fédération des chambres de commerce du Québec	Submit a plan for balancing the budget within five years and subsequently pass balanced budget legislation to ensure that a balanced budget always follows a deficit budget.	11/13/2023
Friends of Medicare	[Ensure] accountability for ... public health care dollars and ... enforce the <i>Canada Health Act</i> in provinces [that] are violating it.	11/16/2023
Ian Lee (as an individual)	[Offset any] increases in ... spending.	9/21/2023
Newfoundland and Labrador Public Sector Pensioners' Association	[Attach an accountability mechanism to] health transfer funding allocated for particular programs.	10/13/2023
Vivek Dehejia (as an individual)	[Examine both the choices that made Canada's booming economy and the challenges that remain.]	10/05/2023

Witness Name	Witness Proposal	Date of Appearance
Vivek Dehejia (as an individual)	[Implement] ... tax cuts and spending cuts that [will] help ... balance the government's books in a prudent manner while lifting the burden on average Canadians.	10/05/2023
Vivek Dehejia (as an individual)	Hold the Bank of Canada accountable for its mandate to protect the value of [Canada's] currency.	10/05/2023

PEOPLE WITH DISABILITIES

Witness Name	Witness Proposal	Date of Appearance
Assembly of First Nations	[Make] investments to support [Assisted Living] program integrity and adjust for population growth and inflation.	10/26/2023
Assembly of First Nations	Properly fund First Nations to meet the requirements for accommodating modern accessibility standards and address iniquities faced by persons with disabilities.	10/26/2023
Canadian Labour Congress	Fully fund the new Canada Disability Benefit.	9/21/2023
Canadian Mental Health Association	Adequately fund the Canada Disability Benefit.	10/10/2023
Harvest Manitoba	Move swiftly to fund and implement the new Canada Disability Benefit with amounts that will raise people's incomes above the market basket measure for poverty, that will not be subject to clawbacks and that will be accessible to all Canadians who need it.	11/15/2023
Inclusion Canada	Set aside adequate funds for the Canada Disability Benefit ... beginning in 2024-25.	11/14/2023
Inclusion Canada	Set a sufficiently high income threshold for the reduction of the [Canada Disability Benefit] at \$35,000.	11/14/2023

Witness Name	Witness Proposal	Date of Appearance
Inclusion Canada	[Ensure that] the [Canada Disability Benefit] ... [goes] to people who receive Federal, First Nation, Provincial, or Territorial disability income security or disability benefits, ensuring nobody eligible loses out.	11/14/2023
Inclusion Canada	Implement a three-year fiscal plan for the [Canada Disability Benefit], ensuring its careful planning and execution, with a firm commitment to deliver the benefit by 2024-25.	11/14/2023
Inclusion Canada	Emphasize simplicity in benefit design, implementation, and identification of eligible individuals [of the Canada Disability Benefit], while challenging the narrative of overcomplication.	11/14/2023
Inclusion Canada	Provide a top-up to what individuals receive on provincial and territorial disability monthly assistance ... [for a] combined ... minimum amount of \$2,400 monthly.	11/14/2023
Inclusion Canada	Include a strong and unequivocal statement [in the prebudget consultations report] on the necessity of adequately funding the Canada Disability Benefit.	11/14/2023
Réseau FADOQ	Expand the caregiver tax credit by making it a refundable tax-free benefit.	9/25/2023

PERSONAL TAXATION

Witness Name	Witness Proposal	Date of Appearance
Alliance of Canadian Cinema, Television and Radio Artists	[Eliminate federal taxes on] the first \$15,000 of professional artistic income.	10/19/2023
Alliance of Canadian Cinema, Television and Radio Artists	Introduce a four-year back-averaging system for professional [artistic] income to ensure tax fairness.	10/19/2023

Witness Name	Witness Proposal	Date of Appearance
Business Council of Manitoba	Facilitate employee ownership transitions ... [for example by eliminating] the capital gains tax impact on owners.	11/15/2023
C.D. Howe Institute	Introduce legislation to make strike pay taxable as ordinary income.	10/19/2023
C.D. Howe Institute	Provide a more generous tax treatment of medical expenses by lowering the threshold to 1.5 percent of net income.	10/19/2023
C.D. Howe Institute	Limit inflation's fiscal burdens ... [by indexing additional individual income] tax thresholds, benefit payments and ... tax credits to the [consumer price index, including] ... the federal government's pension income credit and the maximum tuition credits that tax filers can transfer to spouses or parents; the Guaranteed Income Supplement for low-income seniors...; and the foreign employee exemption in the Canada-US tax treaty.	10/19/2023
C.D. Howe Institute	Reduce the base amount of the age credit.	10/19/2023
C.D. Howe Institute	Allow workers to average their income over many years, so that any single large-earning year would not lead to a disproportionate loss of fiscal benefits and higher tax payments.	10/19/2023
Canadian Worker Co-operative Federation	Amend the <i>Income Tax Act</i> in order to create tax fairness for worker co-operatives.	11/13/2023
Oxfam Canada	Introduce a permanent wealth tax on the richest Canadians.	10/26/2023

REGULATORY ENVIRONMENT

Witness Name	Witness Proposal	Date of Appearance
Aerospace Industries Association of Canada	Provide resources to enhance Transport Canada’s aeronautical certification capacity.	10/10/2023
Aerospace Industries Association of Canada	Ease processes for export permits and export controls and harmonize them with those of [Canada’s] allies.	10/10/2023
Business Council of Canada	Outline a concrete plan on permitting reform by the end of this year.	10/26/2023
Business Council of Canada	Provide clarity, certainty, and predictability on the [environmental impact assessment] rules for major projects.	10/26/2023
C.D. Howe Institute	Renew the federal government’s commitment to ensuring that regulations achieve their objectives at the lowest practical cost to Canadians and to their businesses.	10/19/2023
Calgary Chamber of Commerce	Reduce internal trade barriers such as licensing, transportation and labour mobility restrictions by collaborating with other orders of government, Chambers of Commerce, and other stakeholders on the development of a domestic trade accelerator initiative focused on increasing domestic trade volumes and reducing barriers to internal trade.	11/16/2023
Canadian Chamber of Commerce	Add an economic and competitiveness mandate for regulators.	11/02/2023
Canadian Chamber of Commerce	Ensure regulatory alignment. Government must look to ease the regulatory burden facing Canadian business, and work with industry and our international trading partners to ensure regulatory efficiency and alignment.	11/02/2023

Witness Name	Witness Proposal	Date of Appearance
Canadian Chamber of Commerce	Improve regulatory agility in life sciences and medical review processes. Focus on flexible, timely licensing pathways that incorporate patient engagement, and launch an agile health procurement implementation process to pilot and deploy promising products and technologies increasing health system security and driving improved medical outcomes.	11/02/2023
Canadian Chamber of Commerce	Reduce interprovincial trade barriers by establishing a public registry.	11/02/2023
Canadian Chamber of Commerce	Accelerate regulatory modernization.	11/02/2023
Canadian Federation of Independent Business	Reduce the overall administrative burden (red tape) on small businesses.	11/14/2023
Canadian Federation of Independent Business	Champion the implementation of mutual recognition to remove interprovincial trade barriers.	11/14/2023
Canadian Federation of Independent Business	[Update] the “one-for-one rule” ... to include ... rules ... [found] in legislation, guidelines and policies [in addition to those found in the regulations].	11/14/2023
Cannabis Council of Canada	Eliminate ... [the] special tax of 2.3% in the name of a regulatory fees charged by Health Canada [on cannabis products].	10/26/2023
Edmonton Global	Shift [the] thinking and ... approach to policies and regulations to [enable investments, including energy transition projects].	11/16/2023
Edmonton Global	Grandfather projects that have started under ... [specific approval and regulatory process to provide certainty and stability to investors].	11/16/2023

Witness Name	Witness Proposal	Date of Appearance
Electric Mobility Canada	Establish cross-Canadian guidance for electricity regulators to speed up deployment of charging infrastructure through an intergovernmental table to examine electrical system regulatory matters.	11/16/2023
Manitoba Chambers of Commerce	Ease the regulatory burden facing Canadian businesses and work with industry and [Canada's] international trading partners to ensure regulatory efficiency and alignment.	11/15/2023
Manitoba Chambers of Commerce	Act to reduce interprovincial trade barriers by establishing a public registry ... [to] raise awareness of barriers to interprovincial trade and encourage governments to justify or eliminate them.	11/15/2023
Manufacturiers et Exportateurs du Québec	Provide [export assistance to] small and medium-sized manufacturing businesses ... and more programs to mitigate the risks associated with their initial forays into international markets.	11/13/2023
Vivek Dehejia (as an individual)	Pare back excessive government interference in the economy.	10/05/2023

RURAL, REMOTE AND NORTHERN REGIONS

Witness Name	Witness Proposal	Date of Appearance
Assembly of First Nations	[Make investments to increase] access to affordable goods and services ... for communities that are inaccessible by road.	10/26/2023
Calgary Chamber of Commerce	Support rural and Indigenous communities seeking access to highspeed internet by investing in rural broadband.	11/16/2023

Witness Name	Witness Proposal	Date of Appearance
Public Service Alliance of Canada	Create a national housing plan that recognizes that decent housing is a human right, starting with a commitment to the necessary resources to ensure all Northerners have access to affordable and adequate housing, by national standards and building codes, within five years.	10/05/2023
Rural Municipalities of Alberta	Maintain commitment to fully fund the Universal Broadband Fund over the next several years.	11/16/2023
Rural Municipalities of Alberta	Ensure broadband funding programs are designed in a way that addresses the urban-rural digital divide, acknowledging that rural areas are underfunded and underserved and will need a dedicated funding stream.	11/16/2023
Rural Municipalities of Alberta	Evaluate Universal Broadband Fund applications to ensure funding is being directed to areas with the poorest connectivity levels, and to determine if additional funding for the fund is necessary to fill in the remaining gaps in broadband service.	11/16/2023

SAFETY AND SECURITY

Witness Name	Witness Proposal	Date of Appearance
Alliance des femmes de la francophonie canadienne	Invest an additional amount in the implementation of the National Action Plan to End Gender-Based Violence, and dedicate a specific envelope for francophone and Acadian women's organizations in minority settings.	11/17/2023
Assembly of First Nations	[Provide] investments for each First Nation to establish and maintain formal and culturally relevant emergency management programs.	10/26/2023
Assembly of First Nations	[Make] investments to implement the National Inquiry into [Missing and Murdered Indigenous Women and Girls] Calls for Justice.	10/26/2023

Witness Name	Witness Proposal	Date of Appearance
Assembly of First Nations	[Make] investments [to] establish First Nations police agencies comparable to other policing agencies.	10/26/2023
Ben Rabidoux (as an individual)	[Create a] direct income verification [mechanism] between lenders and the Canada Revenue Agency as a means to dissuade mortgage document fraud.	9/21/2023
Canadian Bankers Association	Allocate additional funds to organizations like the ... Canadian Centre for Cyber Security to increase individual cyber security awareness and cross-industry collaboration.	11/14/2023
Canadian Chamber of Commerce	Protect critical infrastructure, supply chains and businesses from cyber threats.	11/02/2023
Canadian Chamber of Commerce	Create a SME Cyber Defence Fund.	11/02/2023
Municipality of Tantramar	Consult municipalities about decisions related to the future of [Royal Canadian Mounted Police] contract policing.	10/05/2023
Oxfam Canada	Create an independent long-term Sustainability Fund for women's and gender justice organizations in Canada.	10/26/2023
Rural Municipalities of Alberta	Absorb all retroactive costs associated with implementation [of the new collective agreement with the Royal Canadian Mounted Police] and ensure that municipalities are consulted on measures that will impact local fiscal sustainability and the ability to maintain policing service levels.	11/16/2023
Rural Municipalities of Alberta	Ensure all future contract negotiations [with the Royal Canadian Mounted Police] involve the provinces in the process as contract holders.	11/16/2023

SENIORS AND RETIREMENT

Witness Name	Witness Proposal	Date of Appearance
Alberta Federation of Labour	Direct the Chief Actuary ... to clearly outline the impact [that Alberta's proposal to leave the Canada Pension Plan] would have on the retirement security of workers and retirees both in Alberta and the rest of the country.	11/16/2023
C.D. Howe Institute	Raise the limit for contributions to defined-contribution pension plans and [Registered Retirement Savings Plans] by three percentage points of income per year – from the current 18 percent to 30 percent of earned income – over four years.	10/19/2023
C.D. Howe Institute	Institute an exemption threshold for [Registered Retirement Income Fund (RRIF)] withdrawals under which minimum RRIF withdrawals would not apply; alternatively, institute an immediate one-percentage-point reduction of minimum RRIFs withdrawals mandated for each age, beginning with the 2023 taxation year.	10/19/2023
C.D. Howe Institute	Allow purchases of annuities – including the advanced life deferred annuities introduced in the 2019 budget and variable payment life annuities ... – within a [Tax-Free Savings Account].	10/19/2023
C.D. Howe Institute	Raise the age at which contributions to tax-deferred retirement saving schemes must end.	10/19/2023
C.D. Howe Institute	Increase the age of eligibility for public pension benefits ... to 66 in 2033, and then to 67 between 2048 and 2050.	10/19/2023

Witness Name	Witness Proposal	Date of Appearance
Fédération des chambres de commerce du Québec	Implement more robust measures to raise the average age of retirement ... [by launching] an awareness campaign to promote the retention and hiring of experienced workers[, developing] an action plan to promote the retention and hiring of experienced workers [, increasing] the income threshold for reducing the Guaranteed Income Supplement ... [as well as reviewing] the restrictions, conditions and tax implications involved in converting [a Registered Retirement Savings Plan] to a [Registered Retirement Income Fund and excluding] employment income from the Old Age Security recovery calculation.	11/13/2023
Newfoundland and Labrador Public Sector Pensioners' Association	[Implement measures to address challenges associated with] high cost of living and financial security.	10/13/2023
Newfoundland and Labrador Public Sector Pensioners' Association	[Simplify the application process for the New Horizons for Seniors Program as] a lot of senior-based organizations that depend on that funding, and could use it, give up in the long run [due to the complexity of the process].	10/13/2023
Réseau FADOQ	Increase the Guaranteed Income Supplement for all seniors.	9/25/2023
Réseau FADOQ	Increase Old Age Security benefits for seniors aged 65 to 74.	9/25/2023
Réseau FADOQ	Review the method for indexing Old Age Security to account for wage growth in Canada.	9/25/2023

SKILLS TRAINING

Witness Name	Witness Proposal	Date of Appearance
Calgary Chamber of Commerce	Fund local businesses to help employers create work-integrated learning opportunities and access emerging local talent.	11/16/2023
Canadian Chamber of Commerce	Collaborate with provinces/territories to enable enhanced upskilling and reskilling to meet labour market needs.	11/02/2023
Canadian Labour Congress	Establish a permanent “tripartite plus” advisory council to provide advice and recommendations to the minister with respect to skills development and labour-market policy.	9/21/2023
Canadian Labour Congress	Prioritize broad access to vocational education, training and apprenticeship opportunities for all workers, with targeted incentives to increase opportunities for disadvantaged and underserved groups including women, Indigenous workers, youth, lower-skilled workers, workers with disabilities, newcomers to Canada and workers of colour.	9/21/2023
Canadian Labour Congress	Ensure core funding for literacy organizations and invest in a new national workplace literacy program delivered in partnership with trade unions.	9/21/2023
Colleges and Institutes Canada	Make [the global skills opportunity program] permanent and increase its funding envelope.	11/15/2023
Electric Mobility Canada	Work with provinces to revamp the vehicle mechanic curriculum to prioritize [electric vehicles (EV)] by fast-tracking training for EV mechanics and provide them with more apprenticeship opportunities.	11/16/2023
Electric Mobility Canada	Explore opportunities for the government to support employers, whether traditional industry or all-[electric vehicles (EV)], to train new employees who have not previously worked in the EV industry [and] maintain existing funding commitments for training and re-training.	11/16/2023

Witness Name	Witness Proposal	Date of Appearance
Fédération des chambres de commerce du Québec	Promptly announce future investments under the Student Work Placement Program up to 2030.	11/13/2023
Fédération des chambres de commerce du Québec	Replace the Canada Training Credit with a voluntary professional development savings plan.	11/13/2023
Greater Charlottetown Area Chamber of Commerce	Find a way to ... collaborate and implement permanent solutions to seasonal employment challenges, such as ... re-skilling programs and support to aid in the transition to work.	10/10/2023
Manitoba Chambers of Commerce	[Collaborate] with provinces and territories to enable enhancing skills and reskilling to meet labour market needs.	11/15/2023
Manitoba Home Builders' Association	Continue all actions to promote careers in skilled trades, support training and provide financial supports to companies and individuals with respect to skilled workers.	11/15/2023
MOSAIC	[Provide] targeted funding [to] allow employers and service organizations to work together to provide newcomers with occupation-specific training for in-demand jobs, hands-on workplace experience through internships and orientation to Canadian workplaces and mentorships.	11/17/2023
MOSAIC	Create a permanent funding envelope for ... industry-led training and job placement program responding to market needs.	11/17/2023
Oxfam Canada	Invest in a strong workforce development strategy that explicitly recognizes care work and infrastructure under the Sustainable Jobs plan.	10/26/2023

TAX REFORM AND COMPLIANCE

Witness Name	Witness Proposal	Date of Appearance
C.D. Howe Institute	Amend the <i>Income Tax Act</i> to relieve more donations of private company shares and real estate from capital gains tax.	<u>10/19/2023</u>
Canadian Bankers Association	Undertake a comprehensive review of Canada's tax system with the objective to improve labour productivity, meet the needs of Canada's evolving economy, ensure Canada can compete internationally, and recommit to tax neutrality.	<u>11/14/2023</u>
Canadian Bankers Association	Build, implement and maintain a comprehensive single pan-Canadian beneficial ownership registry.	<u>11/14/2023</u>
Canadian Chamber of Commerce	Launch a comprehensive independent review of the tax system ... to make it simpler and more fair.	<u>11/02/2023</u>
Canadian Chamber of Commerce	Eliminate notifiable and reportable transaction reporting rules that adversely affect compliant taxpayers.	<u>11/02/2023</u>
Canadian Chamber of Commerce	Preserve the spirit of Bill C-208 provisions for family business transfers.	<u>11/02/2023</u>
Canadian Federation of Independent Business	Simplify tax filing (e.g., updating GST/source deduction thresholds to account for inflation).	<u>11/14/2023</u>
Canadian Labour Congress	Provide leadership and crack down on employee misclassification, which costs taxpayers and workers millions of dollars annually in payroll tax fraud.	<u>9/21/2023</u>
Canadian Labour Congress	Follow Australia's lead in enhancing tax transparency by introducing public country-by-country reporting requirements for multinational enterprises and their subsidiaries, including tax residency, ownership breakdown and entity type.	<u>9/21/2023</u>

Witness Name	Witness Proposal	Date of Appearance
Collectif Échec aux paradis fiscaux	[Open the consultation process on the reform and modernization of Canada's transfer pricing rules and on the implementation of the global minimum tax to the Canadian public.]	10/05/2023
Collectif Échec aux paradis fiscaux	Pay close attention to efforts aimed at strengthening the [United Nations'] role in [in international tax co-operation.]	10/05/2023
Collectif Échec aux paradis fiscaux	Increase the transparency and accountability of the Canada Revenue Agency.	10/05/2023
Collectif Échec aux paradis fiscaux	Review how mandatory disclosure practices work.	10/05/2023
Collectif Échec aux paradis fiscaux	Ensure that the [Canada Revenue Agency] works with Revenu Québec.	10/05/2023
Collectif Échec aux paradis fiscaux	Establish a public registry of beneficial owners.	10/05/2023
Collectif Échec aux paradis fiscaux	Call for an international financial registry.	10/05/2023
Collectif Échec aux paradis fiscaux	Expand country-by-country reporting and make it public.	10/05/2023
Collectif Échec aux paradis fiscaux	Criminalize aggressive tax avoidance and crack down on tax cheats and enablers.	10/05/2023
Collectif Échec aux paradis fiscaux	Further regulate and restrict the use of voluntary disclosure.	10/05/2023
Collectif Échec aux paradis fiscaux	Make the fight against tax havens a foreign policy priority for Canada.	10/05/2023

Witness Name	Witness Proposal	Date of Appearance
Collectif Échec aux paradis fiscaux	Limit and regulate out-of-court settlements.	10/05/2023
Collectif Échec aux paradis fiscaux	Get rid of double non-taxation agreements.	10/05/2023
Collectif Échec aux paradis fiscaux	Tax multinational corporations appropriately.	10/05/2023
Collectif Échec aux paradis fiscaux	Eliminate transfer pricing problems by introducing unitary taxation for corporations.	10/05/2023
Confédération des syndicats nationaux	Set up a public registry of beneficial owners; apply an effective tax rate of at least 25% to multinationals and move forward with adopting its own tax on digital services, if necessary.	10/19/2023
Greater Vancouver Board of Trade	Enhance productivity by prioritizing tax reform with the ultimate goal of simplifying and expediting regulatory review and approvals.	11/15/2023
Manitoba Chambers of Commerce	[Launch] a comprehensive independent review of the tax system ... [and] reform the tax system to make it simpler, more competitive with other countries and more fair.	11/15/2023
MOSAIC	Reclassify 30% of all current project-based funding that is destined for charities and not-for-profits to be eligible as core funding.	11/17/2023

TEMPORARY SUPPORT FOR BUSINESSES

Witness Name	Witness Proposal	Date of Appearance
Abbotsford Chamber of Commerce	Extend the repayment deadline [of Canada Emergency Business Account loans to] the end of 2025.	11/17/2023

Witness Name	Witness Proposal	Date of Appearance
Calgary Chamber of Commerce	Provide greater affordability support for small and medium-sized businesses.	11/16/2023
Calgary Chamber of Commerce	Extend the repayment deadline of Canada Emergency Business Account loans to year-end 2025.	11/16/2023
Fédération des chambres de commerce du Québec	Establish a ... program to provide non-repayable contributions and/or interest-free loans specifically to Quebec [small and medium enterprises] affected by the summer 2023 forest fires.	11/13/2023
Fédération des chambres de commerce du Québec	[Delay for at least a year the repayment of the Canada emergency business account.]	11/13/2023
Greater Charlottetown Area Chamber of Commerce	Provide greater affordability supports specifically for small and medium-sized businesses. Provide greater affordability supports specifically for small and medium-sized businesses.	10/10/2023
Greater Charlottetown Area Chamber of Commerce	[Further extend] the Canada emergency business account repayment deadline ... [and extend] access to the forgivable portion for up to two years to the end of 2025.	10/10/2023
Hospitality Newfoundland and Labrador	[Provide] greater flexibility ... to allow [tourism] companies to address the massive financial implications of the COVID-19 pandemic.	10/13/2023
Manitoba Chambers of Commerce	Extend the current [Canada Emergency Business Account] repayment deadline by ... at least ... one year, while maintaining access to the forgivable portion.	11/15/2023
Tourism Industry Association of Canada	Adopt ... measures to help tourism [small and medium enterprises] remain solvent [and alleviate their debt burden].	11/02/2023

Witness Name	Witness Proposal	Date of Appearance
Tourism Industry Association of Canada	Extend the zero-interest repayment deadline for the Canada Emergency Business Account loan to at least December 31, 2024, and similarly modify the Regional Relief and Recovery Fund and Highly Affected Sectors Credit Availability Program loans to allow more time and flexibility in repayment terms.	11/02/2023

TOURISM

Witness Name	Witness Proposal	Date of Appearance
Hospitality Newfoundland and Labrador	Invest in [air] route development and infrastructure [in Newfoundland and Labrador].	10/13/2023
Hospitality Newfoundland and Labrador	[Immediately recapitalize] the Marine Atlantic fleet [and lower its cost-recovery rate so that it does not limit] ... affordable rates.	10/13/2023
Tourism Industry Association of Canada	Launch a dedicated Tourism Infrastructure Fund to support major capital projects in the sector.	11/02/2023
Tourism Industry Association of Canada	Establish a tax credit program to incentivize investment in new tourism assets, and the upgrading of existing infrastructure.	11/02/2023
Tourism Industry Association of Canada	Increase [Immigration, Refugees and Citizenship Canada's] capacity to help expedite temporary residence procedures and applications for international tourists and, specifically, dedicate additional funding to bolster the Special Events Program to ensure that international business event travellers do not face unnecessary processing delays.	11/02/2023
Tourism Industry Association of Canada	Ensure there is [Canada Border Services Agency] port coverage in all small communities.	11/02/2023

Witness Name	Witness Proposal	Date of Appearance
Tourism Industry Association of Canada	Increase the number of Cruise Ship Operations ports, guaranteed Cost Recovery Agreements, and [Canada Border Services Agency] staff for the processing of cruise ships and fund the digitization of the [Canada Border Services Agency] cruise ship clearance procedures.	11/02/2023
Tourism Industry Association of Canada	Dedicate meaningful investments in Canada's privately-owned motor coach industry via federal transit funding programs.	11/02/2023

TRANSITION TO NET-ZERO

Witness Name	Witness Proposal	Date of Appearance
Alberta Federation of Labour	[Do not allow corporations to] get around requirements related to prevailing wages and apprenticeships [attached to investment tax credits supporting the energy transition announced in Budget 2023].	11/16/2023
Alberta Federation of Labour	Pass the [proposed] Canadian Sustainable Jobs Act so that workers have a seat at the table when shaping industrial policy.	11/16/2023
Alberta Federation of Labour	Look at ... strategies [in the United States] to speed up the approval of the diversification projects and their announcement of a youth climate corps.	11/16/2023
Aluminium Association of Canada	Include all aluminium sector decarbonization technologies to [the] lists of tax credit eligible technologies ... [including equipment] intended to produce aluminium by a process that eliminates substantially all of the greenhouse gas resulting directly from the electrolysis of alumina ... [and activities] related to clean technology manufacturing in the aluminium value change.	11/13/2023

Witness Name	Witness Proposal	Date of Appearance
Association des professionnels de la construction et de l'habitation du Québec	Allow a maximum 35-year amortization period for mortgages to purchase a new home that is certified energy efficient.	11/13/2023
Association des professionnels de la construction et de l'habitation du Québec	Expand the scope of certain programs intended to boost energy-efficient retrofits to also include large rental properties.	11/13/2023
Business Council of Manitoba	[Adjust the federal government incentive programs for greenhouse gas reductions] for the relative proportions of hydro-power to ensure provinces like Manitoba are able to participate on a level-playing field.	11/15/2023
Business Council of Manitoba	Continue to ... [refine the Canada Infrastructure Bank's programs] to ensure the funds available are more fully utilized to facilitate investments in green building technologies.	11/15/2023
Calgary Chamber of Commerce	Provide clarity on carbon capture utilization and storage incentives, and other investment tax credits.	11/16/2023
Calgary Chamber of Commerce	Advance an economy-wide, sector agnostic, national [greenhouse gas] offset system based on consultations with industry, provincial and territorial governments, and Indigenous partners.	11/16/2023
Calgary Chamber of Commerce	Establish and implement carbon contracts for differences.	11/16/2023
Canadian Bankers Association	Promote a national or harmonized process to meet Canada's climate goals while also enhancing productivity and economic growth.	11/14/2023

Witness Name	Witness Proposal	Date of Appearance
Canadian Business Aviation Association	Make the requisite investments in the sustainability of the aviation sector, including the deployment of financial incentives that encourage the purchase and environmental modernization of business aircraft, materials, and services; and the creation of incentives to stimulate wider production and use of sustainable aviation fuel.	11/16/2023
Canadian Centre for Policy Alternatives	[Implement] a whole-of-economy strategy that starts from the end point, ... an economy free of fossil fuels by 2050, and works backwards.	11/02/2023
Canadian Centre for Policy Alternatives	[Provide] direct public funding—not financing and not corporate incentives—in ... key sectors, including ... to decarbonize and expand the electricity grid ... and ... for energy efficiency retrofits of homes and buildings.	11/02/2023
Canadian Centre for Policy Alternatives	[Instate] new public interest mandates for both the Canada Infrastructure Bank and the Canada growth fund [so that instead] of trying to de-risk private investment, ... [they offer] funding and low-cost loans to governments and to communities, especially those most affected by the transition to net zero.	11/02/2023
Canadian Centre for Policy Alternatives	[Allocate annual funding] for more aggressive workforce development policies ... [to] enable [Canada] to build the green economy ... [and] help to ease the transition away from fossil fuels for affected workers in an equitable way.	11/02/2023
Canadian Chamber of Commerce	Develop a standard definition for “net-zero aligned investment.” Include emission reduction estimates alongside policies, and support the work of the Sustainable Finance Action Council, particularly its transition taxonomy project.	11/02/2023
Canadian Labour Congress	Include job-quality requirements in ... decarbonization investments to ensure low carbon jobs are safe, well-paid, and afford workers a say at work through access to a union.	9/21/2023
Canadian Labour Congress	[Improve the proposed Canadian Sustainable Jobs Act] before passage, including ensuring a strong voice for workers through their unions in the Sustainable Jobs Partnership Council.	9/21/2023

Witness Name	Witness Proposal	Date of Appearance
Canadian Labour Congress	[Expand the Futures Fund] to cover all of Canada's provinces and territories and [increase its budget].	9/21/2023
Coalition for a Better Future	[Ensure businesses have certainty to prioritize and to plan by releasing a legislative framework for carbon capture and streamlining regulatory approval procedures.]	9/25/2023
Confédération des syndicats nationaux	Show leadership in the development of a green economy.	10/19/2023
Construction Association of Prince Edward Island	[Consult] construction industry [stakeholders in the planning of industry-related policies and programs to advance] the transition to a net-zero economy, ... [including] the restrictive labour conditions attached to [the clean technologies and clean hydrogen tax credits].	10/10/2023
Econext	[Ensure that major] investments into climate action ... [are] done by direct engagement with stakeholders in Newfoundland and Labrador.	10/13/2023
Electric Mobility Canada	Align ... auto tailpipe emission standards with the toughest standards in North America for light-duty vehicles and medium- and heavy-duty vehicles.	11/16/2023
Electric Mobility Canada	Modernize the legislative and regulatory framework to facilitate the transportation of used and end-of-life batteries and to encourage battery recovery, repurposing, remanufacturing, and recycling in North America.	11/16/2023
Electric Mobility Canada	Work with the National Capital Commission and the City of Ottawa to establish a Zero Emission Zone in Ottawa.	11/16/2023
Équiterre	Modernize existing programs (iZEV, Green Levy, ZETF and ZEVIP) ... [and expand] the iZEV program ... by providing a ... purchase subsidy.	11/13/2023
Équiterre	Begin the transition of the heavy-vehicle subsector with campaigns to raise awareness and on financing opportunities for electric school buses.	11/13/2023

Witness Name	Witness Proposal	Date of Appearance
Équiterre	Limit the production of residual materials by creating a home appliances and electronics repair fund ... and a reusable container and packaging fund.	11/13/2023
Équiterre	Foster a net-zero economy by investing in workforce ... through tax credits covering tuition for sustainable careers ... by increasing funding for “skills in a net-zero economy” ... by investing in the creation of a new program to support regional planning and fund initiatives that create sustainable jobs ..., and by investing in innovation to decarbonize the industrial sector ... and in the economic diversification of communities affected by the transition.	11/13/2023
Équiterre	Show leadership by accelerating progress on the Greening Government Strategy.	11/13/2023
Équiterre	Create more eco-taxes and binding regulations.	11/13/2023
Fédération des chambres de commerce du Québec	Make the fiscal and financial incentives provided in Canada’s Plan for a Clean Economy contingent on flexible Canadian or ... free trade partner... content criteria.	11/13/2023
Green Budget Coalition	[Support a] renovation wave for climate resilient homes and affordable homes [by expanding and coordinating] existing investments and programs to centrally deliver home upgrades to ensure impactful investments that integrate health, affordability, and adaptation targets, and accommodate the unique needs of Indigenous, northern and remote communities.	9/25/2023
Green Budget Coalition	Scale up investment in transition planning, job creation, and worker supports to ensure workers and communities have a smooth transition to a low-carbon economy.	9/25/2023
Manufacturiers et Exportateurs du Québec	[Offer] more support and predictability [to Quebec and Canadian manufacturers], as well as key measures [to decarbonize activities].	11/13/2023

Witness Name	Witness Proposal	Date of Appearance
Manufacturiers et Exportateurs du Québec	Expedite implementation of the five tax credits previously announced and ensure that [they] are predictable and more broadly based to stimulate investment.	11/13/2023
Manufacturiers et Exportateurs du Québec	Raise awareness and conduct more audits and diagnostics to [allow small and medium enterprises (SMEs) to] measure [their] footprint and ... establish targeted programs for SMEs to mitigate the risks associated with the investments that have to be made [to reach carbon neutrality].	11/13/2023
Metro Vancouver	Work with Metro Vancouver to implement the actions set out in Metro Vancouver's <i>Climate 2050</i> strategy and <i>Clean Air Plan</i> in order to achieve [the] shared commitment to emissions reductions targets by 2050.	11/15/2023
Oxfam Canada	Provide targeted funding to support people and groups who have been historically underrepresented in Canada's energy sectors ... to find green jobs in the renewable energy or energy conservation sectors.	10/26/2023
Oxfam-Québec	Stop financing polluting projects.	10/26/2023
Oxfam-Québec	[Pass legislation] to ensure that Canadian banks have plans, targets and practices consistent with Canada's climate commitments and the objectives of the Paris Agreement that include measures to reduce financed emissions.	10/26/2023
Prince Edward Island Fishermen's Association	[Allocate funding on a cost-sharing basis] to enable fishing vessels to transition to emissions-reducing technologies.	10/10/2023
Town of Stratford	[Clarify the application requirements for] funding to support ... environmental sustainability [initiatives] to [help municipalities] get the funding [they] need in order [to meet net-zero emissions targets].	10/10/2023

Witness Name	Witness Proposal	Date of Appearance
World Energy GH2	Supplement the role of the Canada Growth Fund [and] contemplate additional measures to compete with the [United States] Inflation Reduction Act's generous subsidies.	10/13/2023
World Energy GH2	Establish dedicated funding for green hydrogen contracts for difference.	10/13/2023
World Energy GH2	Ensure availability of other government programming, such as the Strategic Innovation Fund, the Canada Infrastructure Bank and the Canada Growth Fund [to close] the competitive gap [with the United States].	10/13/2023

TRANSPORTATION

Witness Name	Witness Proposal	Date of Appearance
Calgary Chamber of Commerce	Advance the development of the National Supply Chain Strategy.	11/16/2023
Canadian Business Aviation Association	Allocate funds and resources towards improving the infrastructure and accessibility of regional airports and air traffic control systems.	11/16/2023
Canadian Business Aviation Association	Work closely with relevant government agencies ... to simplify and streamline the customs and immigration procedures.	11/16/2023
Canadian Federation of Agriculture	[Extend the interswitching pilot past the current 18-month period and expand the distance beyond 160km.]	10/05/2023
Electric Mobility Canada	Continue purchase incentives for new passenger [electric vehicles (EVs)], but focus on the EV-only range to include more long-range electric cars, SUVs and pickup trucks.	11/16/2023
Electric Mobility Canada	Introduce a fiscally neutral feebate system to have the most polluting vehicles fund [electric vehicle] incentives for new vehicles.	11/16/2023

Witness Name	Witness Proposal	Date of Appearance
Electric Mobility Canada	Make [electric vehicles] more accessible for low- and modest-income households through a dedicated program.	11/16/2023
Electric Mobility Canada	Make it easier for taxis, car share or ride-share to go electric by removing the Incentives for Zero-Emission Vehicles Program cap for fleets.	11/16/2023
Electric Mobility Canada	Support consumer [electric vehicle] education and industry sales force training.	11/16/2023
Electric Mobility Canada	Establish a green scrappage program that gets fossil fuel vehicles off the road, and replace them with zero-emission modes of transportation, whether battery electric or hydrogen.	11/16/2023
Electric Mobility Canada	Adopt an ambitious [zero-emission vehicle] sales transportation regulation program to make sure that all Canadians have access to a growing supply and variety of [electric vehicle] models.	11/16/2023
Electric Mobility Canada	Pursue purchasing incentives for [medium- and heavy-duty vehicles] and work with the provinces to match funding.	11/16/2023
Electric Mobility Canada	Pursue funding for electric transit buses and pursue long-term funding for municipalities and transit agencies to convert their fleet to electric.	11/16/2023
Electric Mobility Canada	Make the electric school bus incentive program simpler and more efficient so companies can apply and get the funding they need for transition.	11/16/2023
Electric Mobility Canada	Increase funding for the integration of electric trucks into commercial fleets.	11/16/2023
Electric Mobility Canada	Implement a phase-out of fossil fuel vehicles at federally regulated properties such as ports, rail yards, parks and airports.	11/16/2023
Electric Mobility Canada	Make electric off-road vehicles more affordable ... by introducing a federal rebate, as Yukon, Vermont and other jurisdictions did.	11/16/2023

Witness Name	Witness Proposal	Date of Appearance
Electric Mobility Canada	Implement a [zero-emission vehicle] sales mandate for off-road by 2035, similar to New Jersey, New York and California.	11/16/2023
Electric Mobility Canada	Work with regional and provincial ferry agencies, as well as Crown corporations ... to launch a program to support the electrification of ferry services across Canada.	11/16/2023
Electric Mobility Canada	Set and fund targets for [electric vehicle] charging stations or fuelling stations for hydrogen for all types of vehicles in every Canadian region.	11/16/2023
Electric Mobility Canada	Make one million condominiums and apartments [electric vehicle (EV)]-ready over four years, add EV charging requirements to national building codes [and] support right-to-charge rules for residents of multi-unit residences.	11/16/2023
Electric Mobility Canada	Accelerate rural, remote and off-road access to charging, [in accordance with the] report from the Auditor General.	11/16/2023
Electric Mobility Canada	Establish charging hubs on underused government-owned lands, particularly in high-density urban areas, open to all charging operators without exclusivity, and accessible to the public.	11/16/2023
Electric Mobility Canada	Support charging investments by providing time-limited rebates for large-scale charging investments.	11/16/2023
Electric Mobility Canada	[Change] home energy retrofit programs [to] support the installation of newer, more efficient electrical panels and [electric vehicle] charging infrastructure, including panel size and smart panel upgrades.	11/16/2023
Electric Mobility Canada	Establish a dedicated grant-based incentive program to support the deployment of large-scale [electric vehicle] charging installations and electrical service upgrades, to facilitate the medium- and heavy-duty segments.	11/16/2023
Electric Mobility Canada	Adopt a federal [zero-emission vehicle (ZEV)] sales regulation to ensure that ZEV supply is available in provinces without their own regulation of equal or greater stringency, relative to the federal program.	11/16/2023

Witness Name	Witness Proposal	Date of Appearance
Electric Mobility Canada	Adopt a sales regulation to achieve 100% Zero-Emission bus and truck sales by 2040 at the latest aligned with the most ambitious targets in North America with interim milestones along the way.	11/16/2023
Electric Mobility Canada	Enact legislation requiring the federal government to establish an [electric vehicle (EV)] strategy, and maintain and regularly update an EV action plan through 2035.	11/16/2023
Electric Mobility Canada	[Address barriers to access to electric vehicles for rural, northern and Indigenous communities] to allow them a meaningful opportunity to drive electric.	11/16/2023
Keystone Agricultural Producers	Build on budget 2023's extended interswitching pilot by further expanding the distance beyond 160 kilometres and extending the pilot past the current 18-month period.	11/15/2023
Tourism Industry Association of Canada	Provide airports with the capital to expand, update, and upgrade infrastructure by reinvesting federal rents into capital projects.	11/02/2023
Vancouver Airport Authority	Invest in government modernization initiatives and services that will improve the passenger experience through Canadian airports.	11/17/2023
Vancouver Airport Authority	Expand the current verified traveller program to be a true domestic trusted traveller program ... similar to ... the TSA PreCheck program [in the United States].	11/17/2023
Vancouver Airport Authority	Expedite the implementation of an end-to-end digital traveller journey for all people who wish to utilize digital processes.	11/17/2023

APPENDIX B: “OPEN MIC” APPEARANCES

CHILDREN, FAMILIES AND SOCIAL POLICY

[Marie-Pier Gravel](#) (La Bouchée généreuse)

[Thomas Le Page-Gouin](#) (as an individual)

[Kevin O’Shea](#) (Public Legal Information Association of Newfoundland and Labrador)

[Roseline Roussel](#) (Le Pignon Bleu)

EDUCATION

[Erika Campbell](#) (Terry Fox Humanitarian Award Program)

[Katrina Lengsavath](#) (Terry Fox Humanitarian Award Program)

[Kristi Hansen](#) (Terry Fox Humanitarian Award Program)

[Jaskiran Mehta](#) (Terry Fox Humanitarian Award Program)

[Shannon Riley](#) (Terry Fox Humanitarian Award Program)

[Kimberly Brownlee](#) (Terry Fox Humanitarian Award Program)

[Rabiah Dhaliwal](#) (Terry Fox Humanitarian Award Program)

[Lynne Stranger](#) (Terry Fox Humanitarian Award Program)

[Paulina Louis](#) (Terry Fox Humanitarian Award Program)

EMPLOYMENT AND LABOUR

[Thomas Le Page-Gouin](#) (as an individual)

[Joany Boily](#) (Les Services de main-d'œuvre l'Appui)

[Justine Kintanar](#) (COSTI)

FOREIGN DEVELOPMENT ASSISTANCE

[Joy Dupont](#) (Grandmothers Advocacy Network)

[Paul Hagerman](#) (Canadian Foodgrains Bank)

[Gail Mullan](#) (Grandmothers Advocacy Network)

HEALTH

[Jennifer Gerdt](#) (Food Allergy Canada)

[Kelly Gorman](#) (Arthritis Society of Canada)

[Insiya Mankani](#) (Action Canada for Sexual Health and Rights)

[Wendy Norman](#) (as an individual)

HOUSING

[JP Boutros](#) (as an individual)

[Michel Côté](#) (Immeuble Populaire de Québec)

[Marie-Hélène Gagnon](#) (Office municipal d'habitation de Baie-St-Paul)

[Justine Kintanar](#) (COSTI)

IMMIGRATION

[Joany Boily](#) (Les Services de main-d'œuvre l'Appui)

[Justine Kintanar](#) (COSTI)

PAY ADMINISTRATION

[Glenn Armstrong](#) (National Association of Federal Retirees)

[Murray Bryck](#) (National Association of Federal Retirees)

[René Grenier](#) (National Association of Federal Retirees)

PHARMACEUTICALS

[Glenn Armstrong](#) (National Association of Federal Retirees)

[Murray Bryck](#) (National Association of Federal Retirees)

[René Grenier](#) (National Association of Federal Retirees)

SENIORS AND RETIREMENT

[Glenn Armstrong](#) (National Association of Federal Retirees)

[Elizabeth Brown](#) (Single Seniors for Tax Fairness)

[Murray Bryck](#) (National Association of Federal Retirees)

[René Grenier](#) (National Association of Federal Retirees)

SUPPORT FOR BUSINESSES

[Julie Bernier](#) (Journal Ici l'info)

[Christian Hébert](#) (Union des producteurs agricoles de Portneuf)

TRANSITION TO NET-ZERO

[Paul Crête](#) (as an individual)

[Juvarya Veltkamp](#) (C40 Cities)

APPENDIX C: LIST OF BRIEFS BY TOPIC

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](#).

ADAPTATION TO CLIMATE CHANGE

BC Watershed Security Coalition
Bumstead, Diana
Canadian Association of Physicians for the Environment
Canadian Biosphere Reserves Association
Canadian Coalition for Healthy Waters
Canadian Federation of Agriculture
Canadian Hatching Egg Producers
Canadian Lung Association
Canadian Manufacturers and Exporters
Canadian Medical Association
Canadian National Railway Company
Canadian Natural Gas Vehicle Alliance
Canadian Produce Marketing Association
Canadian Public Works Association
Canadian Red Cross
Canadian Society of Landscape Architects
Canadian Standards Association
Canadian Women's Foundation
Chartered Professional Accountants of Canada
Climate Proof Canada

CLIMAtlantic
Colleges and Institutes Canada
Conservation Ontario
Co-operators Group
Dairy Farmers of Canada
Desjardins Group
École de technologie supérieure
Engineers Without Borders Canada
Federation of Canadian Municipalities
Forest Products Association of Canada
Forum for Leadership on Water
Fruit and Vegetable Growers of Canada
Green Budget Coalition (Joint Submission)
Insurance Brokers Association of Canada
Insurance Bureau of Canada
Island Mountain Arts
Living Lakes Canada
Manitoba Beef Producers
Nature United
Pearson College
Pulse Canada
Rivershed Society of British Columbia
Rural Municipalities of Alberta
Saskatchewan Cattlemen's Association
St. John Ambulance Canada
Telus Communications Inc.
Tourism Industry Association of Ontario
Union des municipalités du Québec

Vancity Community Foundation

Watershed Watch Salmon Society (Joint Submission)

AGRICULTURE, FOOD AND FISHERIES

Alberta Irrigation Districts Association

Canadian Animal Health Institute

Canadian Aquaculture Industry Alliance

Canadian Canola Growers Association

Canadian Cattle Association

Canadian Chamber of Commerce

Canadian Federation of Agriculture

Canadian Hatching Egg Producers

Canadian Meat Council

Canadian Pork Council

Canadian Produce Marketing Association

Canadian Urban Libraries Council

Canola Council of Canada

Cereals Canada

Chicken Farmers of Canada

Cider Canada

Community Food Centres Canada

CropLife Canada

Dairy Farmers of Canada

Dairy Processors Association of Canada

Deans Council - Agriculture, Food and Veterinary Medicine

Egg Farmers of Canada

Équiterre

Fertilizer Canada

Fisheries Council of Canada

Food and Beverage Ontario (Joint Submission)
Food, Health & Consumer Products of Canada
Fruit and Vegetable Growers of Canada
Global Cold Chain Alliance
Grain Farmers of Ontario
Grain Growers of Canada
Green Budget Coalition (Joint Submission)
Greener Village
Greenhouse Vegetable Working Group of the Fruit and Vegetable Growers of Canada
(Joint Submission)
International Cheese Council of Canada
Manitoba Beef Producers
National Cattle Feeders' Association
Pacific Salmon Foundation
Pivot Bio
Pulse Canada
Saskatchewan Association of Rural Municipalities
Saskatchewan Cattlemen's Association
Saskatchewan Crop Commissions
Sollio Cooperative Group
Sport Fishing Advisory
Turkey Farmers of Canada
Union des producteurs agricoles
University of Guelph
Victoria Golden Rods and Reels Fishing and Social Club
Watershed Watch Salmon Society (Joint Submission)
Wild Salmon Forever
Wine Growers Canada
Wines of British Columbia

ARTS, CULTURE AND LANGUAGE

Access Copyright

Alliance des femmes de la francophonie canadienne

Alliance des radios communautaires du Canada (Joint Submission)

Alliance of Canadian Cinema, Television and Radio Artists

Anthem Sports and Entertainment

Arts Network for Children and Youth

Arts Touring Alliance of Alberta (Joint Submission)

Assembly of First Nations

Association acadienne des artistes professionnel(le)s du Nouveau-Brunswick

Association des professionnels de l'édition musicale

Association for Opera in Canada

Association nationale des éditeurs de livres

Association of Canadian Publishers

Association professionnelle des diffuseurs de spectacles

Ballet Jörgen Canada

Black Screen Office

Blue Ant Media

British Columbia Museums Association

Business / Arts

Cable Public Affairs Channel (CPAC) (Joint Submission)

Canada's National Ballet School

Canadian Actors' Equity Association

Canadian Art Museum Directors Organization

Canadian Artists Network

Canadian Artists' Representation (Joint Submission)

Canadian Arts Coalition

Canadian Association for the Performing Arts

Canadian Association of Broadcasters
Canadian Association of Content Exporters
Canadian Association of Heritage Professionals (Joint Submission)
Canadian Association of Research Libraries
Canadian Crafts Federation
Canadian Dance Assembly
Canadian Federation of Library Associations
Canadian Independent Music Association
Canadian Independent Scen Fund for Black and People of Colour Creators
Canadian Live Music Association
Canadian Media Producers Association
Canadian Museums Association
Canadian Olympic Committee
Canadian Opera Company
Canadian Parks and Recreation Association
Canadian Private Copying Collective
Centre for Equitable Library Access
City of Calgary
CKUA Radio Foundation
Coalition M.É.D.I.A
Confederation Centre of the Arts
Directors Guild of Canada
Fédération culturelle canadienne-française
Fédération des communautés francophones et acadienne du Canada
Federation for the Humanities and Social Sciences
Festivals and Major Events Canada
FRIENDS
Glenn Gould Foundation

Greville Bay Shipbuilding Museum Society
International Alliance of Theatrical Stage Employees
Island Mountain Arts
Language Access Coalition of Canada
Literary Press Group of Canada
Manitoba Arts Network
Museum of Contemporary Art Toronto Canada
Music Publishers Canada
MusicTeam
National Campus and Community Radio Association (Joint Submission)
National Theatre School of Canada
News Media Canada
Ontario Presents
Ontario Water Centre (Joint Submission)
Orchestras Canada
Pov Film
Professional Association of Canadian Theatres
Provincial Employment Roundtable
Queen's University
Racial Equity Screen Office
RADARTS Inc.
RCMP Heritage Centre
Re:Sound Music Licensing Company
Richmond Arts Coalition
Rivershed Society of British Columbia
Scènes de Musique Alternatives du Québec
Shine Network Institute
Société professionnelle des auteurs et des compositeurs du Québec

Society of Composers, Authors and Music Publishers of Canada
Telus Communications Inc.
The National Ballet of Canada (Joint Submission)
The Vimy Foundation
TO Live
Toronto International Film Festival Inc.
Toronto Symphony Orchestra
Tourism Industry Association of Ontario
Unifor
Union des municipalités du Québec
Université de Montréal
Université du Québec à Montréal
University of Calgary
University of Victoria
Vancity Community Foundation
Wyman, Max

CARBON POLLUTION PRICING

Business Council of Manitoba
Canadian Council for Sustainable Aviation Fuels
Canadian Federation of Agriculture
Canadian Federation of Independent Business
Canadian Propane Association
Clean Prosperity
Dairy Farmers of Canada
Explorers and Producers Association of Canada
Fruit and Vegetable Growers of Canada
Grain Farmers of Ontario

Greenhouse Vegetable Working Group of the Fruit and Vegetable Growers of Canada
(Joint Submission)

Renewable Industries Canada

Saskatchewan Association of Rural Municipalities

Shell Canada Limited

Turkey Farmers of Canada

CHARITIES AND NON-PROFIT ORGANIZATIONS

Answer.it Inc. (Joint Submission)

Association of Fundraising Professionals

BGC Canada

Big Brothers Big Sisters of Canada

Blumbergs Professional Corporation

Business / Arts

Buy Social Canada (Joint Submission)

C.D. Howe Institute

Canadian Actors' Equity Association

Canadian Cancer Survivor Network

Canadian Center for Women's Empowerment (CCFWE)

Coalition of National Service Federations (Joint Submission)

Community Benefit Ontario (Joint Submission)

Community Foundations of Canada

Cornerstone Housing for Women (Joint Submission)

Covenant House Vancouver

Credit Counselling Canada

Decoda Literacy Solutions

Departure Bay Baptist Church

Developing Young Leaders of Tomorrow, Today

Embrace Health Foundation

Enchanté Network
Ending Violence Association of Canada
Engage Peel
First Peoples Wellness Circle
Fitness Industry Council of Canada
Geoscience BC
GIV3
Health Charities Coalition of Canada
Imagine Canada
Indspire
International Students Overcoming War
John Howard Society of Canada
L'Arche Canada
L'Arche Sudbury Inc
Living in Community
Loaves and Fishes Community Food Bank Society
Local Hero Foundation
Maytree
MediaSmarts
Mental Health Research Canada
Mentor Canada
Metro Vancouver
Migrant Workers Centre (Joint Submission)
Mood Disorders Society of Canada
Moose Hide Campaign
Nanaimo Foodshare Society (Joint Submission)
Nanaimo Science and Sustainability Society
National Alliance for Children and Youth

National Association of Women and the Law
Nature Conservancy of Canada
NAV CANADA (Joint Submission)
Neutrons Canada
Northern Birthwork Collective
Novo Nordisk Canada Inc.
NPower Canada
Ontario Federation of Indigenous Friendship Centres
Ontario Non-Profit Housing Association
Ontario Nonprofit Network
Orchestras Canada
Oxfam Canada
Philanthropic Foundations Canada
Pillar Nonprofit Network
Purpose Pathways Consulting
Resilient Healthcare Coalition
Settlement Assistance and Family Support Services
Take a Hike Foundation
The African Centre for Refugees in Ontario-Canada (Joint Submission)
The Burns Way
The National Ballet of Canada (Joint Submission)
Toronto Community Benefits Network
Toronto Symphony Orchestra
United Way Centraide Canada
Volunteer Canada
Womens Shelters Canada
WoodGreen Community Services
YMCA Canada

CHILDREN, FAMILIES AND SOCIAL POLICY

A Way Home Canada

ACORN Canada

Adams, Susan

Advocacy for Canadian Childhood Oncology Research Network (Joint Submission)

Antigonish Coalition to End Poverty

Arts Network for Children and Youth

Ashby, Michèle

Association acadienne des artistes professionnel(le)s du Nouveau-Brunswick

Basic Income Canada Network

Basic Income Canada Youth Network

BGC Canada

Big Brothers Big Sisters of Canada

Blueprint

Breakfast Club of Canada

Bumstead, Diana

Campaign 2000

Canadian Actors' Equity Association

Canadian Association of Social Workers

Canadian Community Economic Development Network

Canadian Crafts Federation

Canadian Grief Alliance

Canadian Healthy Schools Alliance

Canadian Labour Congress

Canadian Life and Health Insurance Association

Canadian Mental Health Association - National

Canadian Partnership for Women and Children's Health

Canadian Produce Marketing Association

Canadian Rental Housing Providers for Affordable Housing
Canadian Union of Public Employees
Century Initiative
Child Care Advocacy Association of Canada
Child Development Institute
Children First Canada
Citizens for Public Justice
Coalition Canada Basic Income
Coalition for Healthy School Food
Coalition of Child Care Advocates of British Columbia
Colour of Poverty - Colour of Change (Joint Submission)
Community Food Centres Canada
Covenant House Vancouver
Cowichan Green Community
CUPS Calgary
Daigle, Benoit
Decoda Literacy Solutions
Embrace Health Foundation
Fédération de la jeunesse canadienne-française
First Call Child and Youth Advocacy Society
Food Allergy Canada (Joint Submission)
Generation Squeeze
Heart and Stroke Foundation of Canada
Income Security Advocacy Centre
Interfaith Social Assistance Reform Coalition
International Alliance of Theatrical Stage Employees
Maple Leaf Centre for Food Security
Maytree

Mentor Canada
Momentum
National Alliance for Children and Youth
Nystrom, Karen
Ontario Dietitians in Public Health
Oxfam Canada
Pizzi, Nick
Prosper Canada
Save Your Skin Foundation (Joint Submission)
Shaw Rocket Fund
SocialCommons.ca
St. Leonard's Society of Canada
Tamarack Institute for Community Engagement
The Care Economy
UNICEF Canada
United Way Centraide Canada
University of Calgary (Joint Submission)
Wellesley Institute
Womens Shelters Canada
YMCA Canada

CONSUMPTION TAXES AND EXCISE DUTIES

Aerospace Industries Association of Canada
Beer Canada
C.D. Howe Institute
Canadian Association of Retired Persons
Canadian Blockchain Consortium
Canadian Business Aviation Association
Canadian Cancer Society

Canadian Chamber of Commerce
Canadian Coalition for Action on Tobacco
Canadian Counselling and Psychotherapy Association
Canadian Craft Brewers Association (Joint Submission)
Canadian Federation of Independent Business
Canadian Lung Association
Canadian Massage Therapist Association
Canadian Propane Association
Celiac Canada
Cider Canada
Frontier Duty Free Association
Greater Toronto Airports Authority
Imperial Tobacco Canada Limited
JTI-Macdonald Corp.
Molson Coors Beverage Company
National Association of Career Colleges
Ontario Association of Mental Health Professionals
Pets Canada
Real Property Association of Canada
Rothmans, Benson & Hedges Inc.
Saginur, Michael
Social Innovation Canada
Stasyshyn, Lisa
Wine Growers Canada
Wines of British Columbia

CORPORATE AND BUSINESS TAXATION

Advanced Biofuels Canada
Agnico Eagle Mines Limited

Air Products Canada Ltd.
Alcoa
Alectra Inc.
AltaLink
Associated Equipment Distributors
Association for Mineral Exploration British Columbia
Berkshire Hathaway Energy Canada
C.D. Howe Institute
Canadian Chamber of Commerce
Canadian Federation of Independent Business
Canadian Franchise Association
Canadian Fuels Association
Canadian Geothermal Energy Association
Canadian Helium Users Group
Canadian Hydrogen and Fuel Cell Association
Canadian Life and Health Insurance Association
Canadian Propane Association
Canadian Psychological Association
Canadian Renewable Energy Association
Canadian Steel Producers Association
Canadians for Tax Fairness
Chemistry Industry Association of Canada
Citizens for Public Justice
Conference for Advanced Life Underwriting
Co-operatives and Mutuals Canada
Covenant Energy Ltd.
Davidson, Christopher
Drax

EDF Renewables Canada Inc.
Ekona Power Inc
Electricity Canada
Énergir
Food, Health & Consumer Products of Canada
Oxfam Canada
Renewable Industries Canada
Restaurants Canada
Shell Canada Limited
Sollio Cooperative Group
Speech-Language and Audiology Canada
TMX Group Limited
Tourism Industry Association of British Columbia
Tourism Industry Association of Canada
Trigon Pacific Terminals Ltd.
Union des producteurs agricoles
United Steelworkers Union
Vale Base Metals Canada
Waste Connections of Canada
World Energy GH2
Yukon Chamber of Mines

EDUCATION

Acfas
Achēv
Action Canada for Sexual Health and Rights
Actua
Agence Universitaire de la Francophonie
Aivalli, Tejas

Assembly of First Nations
Assembly of Manitoba Chiefs
Association of Atlantic Universities
Association of Faculties of Medicine of Canada
Association of Graduate Students Employed at McGill
Athabasca University
Automotive Industries Association of Canada
Beggs, Megan
British Columbia Federation of Students
Canadian Alliance of Student Associations (Joint Submission)
Canadian Association for Neuroscience
Canadian Association of Medical Radiation Technologists
Canadian Association of Physicists
Canadian Association of Research Libraries
Canadian Association of Retired Persons
Canadian Association of Science Centres
Canadian Association of Social Workers
Canadian Association of Student Financial Aid Administrators
Canadian Association of University Teachers
Canadian Chiropractic Association
Canadian Colleges for a Resilient Recovery (C2R2)
Canadian Consortium for Research
Canadian Dental Hygienists Association
Canadian Federation of Students
Canadian Healthy Schools Alliance
Canadian Historical Association
Canadian Psychological Association
Canadian Society for Molecular Biosciences

Canadore College
Chegg Inc
Child Development Institute
College of Family Physicians of Canada
Colleges and Institutes Canada
Confédération des syndicats nationaux
Consortium Érudit
Davidson, Christopher
Digital Moment
École Polytechnique de Montréal
Federation for the Humanities and Social Sciences
Fitness Industry Council of Canada
Global Skills Consortium (Joint Submission)
HealthCareCAN
Indspire
Lakehead University
MacEwan University
McGill University
McGill University Post-Graduate Student Society
McMaster University
Momentum
Niagara College
Northern Alberta Institute of Technology
OCAD University
Ontario Tech University
Partnership Group for Science and Engineering
Pathways to Education Canada
Pearson College

Polytechnics Canada
Public Service Alliance of Canada
Queen's University
SNOLAB
Support Our Science (Joint Submission)
Take a Hike Foundation
Terry Fox Humanitarian Award Program
Thompson Rivers University Students' Union
Toronto Metropolitan University
U15 Group of Canadian Research Universities
Undergraduates of Canadian Research-Intensive Universities
Université de Montréal
Université de Sherbrooke
Université du Québec à Montréal
Université du Québec à Trois-Rivières
Universities Canada
University of British Columbia
University of Calgary
University of Guelph
University of Lethbridge
University of Manitoba
University Students Council Western University
York University

ELECTRIFICATION OF TRANSPORTS

Accelerate: Canada's ZEV Supply Chain Alliance
Canadian Electric School Bus Alliance
ChargePoint Canada Inc.
Clean Energy Canada

Electric Mobility Canada
Electro Federation Canada
Équiterre
FLO
Global Automakers of Canada
IKEA Canada
Mining Association of Canada
Nano One Materials Corp.
Propulsion Québec
Recreation Vehicle Dealers Association of Canada
Surrey Board of Trade
Teck Resources Limited
The Atmospheric Fund
Toronto Transit Commission
Tourism Industry Association of British Columbia
Unifor
Volvo Group North America

EMPLOYMENT AND LABOUR

3M Canada
ACORN Canada
Action-Chômage Côte-Nord
Advocacy for Canadian Childhood Oncology Research Network (Joint Submission)
Aerospace Industries Association of Canada
Alliance de l'industrie touristique du Québec
Alliance of Canadian Cinema, Television and Radio Artists
Antigonish Coalition to End Poverty
Arts Network for Children and Youth
Automotive Industries Association of Canada

BGC Canada
Blue Green Canada
Business Council of Manitoba
Calgary Chamber of Commerce
Canada's Building Trades Unions
Canadian Actors' Equity Association
Canadian Association for Long Term Care
Canadian Association of Occupational Therapists
Canadian Association of Radiologists
Canadian Association of Social Workers
Canadian Career Development Foundation
Canadian Chamber of Commerce
Canadian Coalition of Community-Based Employability Training (Joint Submission)
Canadian Crafts Federation
Canadian Dance Assembly
Canadian Dental Association
Canadian Federation of Independent Business
Canadian Federation of Nurses Unions
Canadian Federation of University Women
Canadian Home Builders' Association
Canadian Labour Congress
Canadian Manufacturers and Exporters
Canadian Meat Council
Canadian Medical Association
Canadian National Railway Company
Canadian Nurses Association
Canadian Orthopaedic Association
Canadian Parks and Recreation Association

Canadian Pharmacists Association
Canadian Psychiatric Association
Canadian Renewable Energy Association
Canadian Society of Landscape Architects
Canadian Trucking Alliance
Canadian Union of Public Employees
Canadian Urological Association
Canadian Vehicle Manufacturers' Association
Canadian Veterinary Medical Association
Canadian Worker Co-op Federation
Centrale des syndicats du Québec
Chartered Professionals in Human Resources Canada
Coalition of National Service Federations (Joint Submission)
Colour of Poverty - Colour of Change (Joint Submission)
Community Food Centres Canada
Confédération des syndicats nationaux
Conference for Advanced Life Underwriting
Conseil du patronat du Québec
Convenience Industry Council of Canada
Direct Sellers Association of Canada
École de technologie supérieure
Energy Services Association of Canada
Fédération de la jeunesse canadienne-française
Fédération des chambres de commerce du Québec
Fédération des travailleurs et travailleuses du Québec
First Call Child and Youth Advocacy Society
First Work
Food and Beverage Ontario (Joint Submission)

Food, Health & Consumer Products of Canada
Forest Products Association of Canada
Fruit and Vegetable Growers of Canada
Gardiner, Judy
Grain Workers Union, Local 333
Habitat for Humanity Canada
Hastie, Maureen
HealthCareCAN
Hotel Association of Canada
Income Security Advocacy Centre
Interprovincial EI Working Group
LabCANDx
Mouvement Action Chômage Pabok GÎM
Mouvement autonome et solidaire des sans-emploi
Nanaimo Science and Sustainability Society
National Payroll Institute
National Union of Public and General Employees
Neighborhood Legal Services - London and Middlesex
OpenCircle
Orchestras Canada
Ottawa Education Group
Oxfam Canada
Prince Rupert Port Authority
Provincial Employment Roundtable
Public Service Alliance of Canada
Real Property Association of Canada
Regroupement des Sans Emploi de Victoriaville
Réseau FADOQ

Restaurants Canada
Saskatchewan Association of Rural Municipalities
Save Your Skin Foundation (Joint Submission)
SocialCommons.ca
Sollio Cooperative Group
Sonography Canada
Speech-Language and Audiology Canada
The Care Economy
Toronto Community Benefits Network
Tourism Industry Association of British Columbia
Tourism Industry Association of Canada
Tourism Industry Association of Ontario
Unifor
United Steelworkers Union
United Way Centraide Canada
WoodGreen Community Services
World Education Services
YWCA Canada

ENERGY

Agnico Eagle Mines Limited
Alectra Inc.
AltaLink
Associated Equipment Distributors
Berkshire Hathaway Energy Canada
Business Council of Manitoba
Calgary Chamber of Commerce
Canada Cleantech Alliance
Canada's Building Trades Unions

Canadian Airports Council
Canadian Association of Energy Contractors
Canadian Association of Petroleum Producers
Canadian Association of Physicians for the Environment
Canadian Biogas Association
Canadian Council for Sustainable Aviation Fuels
Citizens for Public Justice
Clean Energy Canada
Coalition For Renewable Natural Gas
Drax
EDF Renewables Canada Inc.
Electro Federation Canada
Enbridge Inc.
Energy Services Association of Canada
Innergex Renewable Energy
Paper Excellence
Renewable Industries Canada
Shell Canada Limited
Siemens Energy Canada Limited
TC Energy Corporation
Trigon Pacific Terminals Ltd.
Unifor
Western Copper and Gold
World Energy GH2

EQUITY, DIVERSITY AND INCLUSION

Achēv
Action Canada for Sexual Health and Rights
Advocacy Canada (Joint Submission)

African Nova Scotian Justice Institute
Aftermetoo (Joint Submission)
Alliance des femmes de la francophonie canadienne
Battered Women's Support Services
Big Brothers Big Sisters of Canada
Black Screen Office
Blueprint
Canadian Anti-Hate Network
Canadian Association of Physicians for the Environment
Canadian Association of Science Centres
Canadian Center for Gender and Sexual Diversity
Canadian Community Economic Development Network
Canadian Consortium for Research
Canadian Crafts Federation
Canadian Federation of University Women
Canadian Network for Neglected Tropical Diseases
Canadian Nurses Association
Canadian Partnership for Women and Children's Health
Canadian Society of Landscape Architects
Canadian Women's Foundation
Canadian Worker Co-op Federation
Capilano University
Centre for Equitable Library Access
Chartered Professionals in Human Resources Canada
Coalition M.É.D.I.A
Colour of Poverty - Colour of Change (Joint Submission)
Community Benefit Ontario (Joint Submission)
Cornerstone Housing for Women (Joint Submission)

CP Planning
Developing Young Leaders of Tomorrow, Today
Dignity Network Canada
Egale Canada
Enchanté Network
Engineers Canada
FRIENDS
International Union of Operating Engineers
KPMG
Mechanical Contractors Association of Canada
Momentum
National Association of Federal Retirees
National Union of Public and General Employees
Network for the Advancement of Black Communities
New Power Labs
Ontario Council of Agencies Serving Immigrants
Ontario Nonprofit Network
OpenCircle
Pillar Nonprofit Network
Public Service Alliance of Canada
Queen's University
Racial Equity Screen Office
Royal College of Physicians and Surgeons of Canada
Sanchez, Elizabeth
Settlement Assistance and Family Support Services
Simon Fraser University
Society of Queer Momentum
Street Haven

Sustainable Menstrual Equity Coalition
Tamarack Institute for Community Engagement
Toronto Community Benefits Network
Toronto International Film Festival Inc.
Toronto Metropolitan University
Université du Québec à Montréal
Welland Heritage Council and Multicultural Centre
Wellesley Institute

FEDERAL INSTITUTIONS AND PUBLIC SERVICE

Advocacy for Canadian Childhood Oncology Research Network (Joint Submission)
Alliance of Canadian Cinema, Television and Radio Artists
Answer.it Inc. (Joint Submission)
Armstrong Fluid Technology
Blue Green Canada
B'nai Brith Canada
Buy Social Canada (Joint Submission)
C.D. Howe Institute
CAE Inc.
Canadian Association of Management Consultants
Canadian Association of Physicians for the Environment
Canadian Chamber of Commerce
Canadian Chiropractic Association
Canadian Juries Commission
Canadian Union of Public Employees
Canadians for Tax Fairness
CGI Group Inc.
Clean Energy Canada
Colour of Poverty - Colour of Change (Joint Submission)

Conseil du patronat du Québec
Developing Young Leaders of Tomorrow, Today
Digital Identification and Authentication Council of Canada
Ecojustice
Electric Mobility Canada
Ending Violence Association of Canada
Engineers Canada
Generation Squeeze
GeoComply Solutions Inc.
Golem, Dennis
KPMG
National Association of Federal Retirees
Ontario Nonprofit Network
Parliamentary Centre
PFN Group of Companies
Professional Institute of the Public Service of Canada
Public Service Alliance of Canada
Pulse Canada
Raven Indigenous Impact Foundation (Joint Submission)
Save Your Skin Foundation (Joint Submission)
Social Value Canada
Stasyshyn, Lisa
Sustainable Menstrual Equity Coalition
United Steelworkers Union

FINANCIAL INSTITUTIONS AND PAYMENT SYSTEMS

ACORN Canada
Canadian Bankers Association
Canadian Blockchain Consortium

Canadian Consumer Finance Association
Canadian Credit Union Association
Canadian Institute of Quantity Surveyors
Canadian Prepaid Providers Organization
Canadian Web3 Council
Convenience Industry Council of Canada
Crypto.com
Desjardins Group
Digital Identification and Authentication Council of Canada
Ecojustice
Electronic Transactions Association
Financial Data and Technology Association of North America
Fintechs Canada
Insurance Brokers Association of Canada
Interac Corp.
Konsentus Limited
Manulife Financial
Mortgage Professionals Canada
Payments Canada
Prosper Canada
Questrade Inc.
Shakepay Inc.
Square Canada
Wealthsimple
Wise Canada

FOREIGN POLICY

Action Canada for Sexual Health and Rights
B'nai Brith Canada

Canadian Center for Gender and Sexual Diversity
Canadian International Education Policy Working Group
Colleges and Institutes Canada
DEW Engineering and Development ULC
Dignity Network Canada
Doctors Without Borders
Egale Canada
Egg Farmers of Canada
Enchanté Network
Engineers Without Borders Canada
Glenn Gould Foundation
Global Poverty Solutions
Habitat for Humanity Canada
Oxfam Canada
Parliamentary Centre
Reekie, Joan
Results Canada (Joint Submission)
Society of Queer Momentum
Stephen Lewis Foundation
Stop TB Canada
UNICEF Canada

HEALTH CARE AND RESEARCH

3M Canada
Action Canada for Sexual Health and Rights
Advocacy for Canadian Childhood Oncology Research Network (Joint Submission)
ALS Society of Canada
Alzheimer Society of British Columbia
Alzheimer Society of Canada

Arthritis Society Canada
Assembly of First Nations
Association of Faculties of Medicine of Canada
AstraZeneca Canada
Brain Canada Foundation
Brain Injury Canada
C3i Center Inc.
Canada Fetal Alcohol Spectrum Disorder Research Network
Canada's Digital Technology Supercluster
Canadian Alliance on Mental Illness and Mental Health
Canadian Association for Long Term Care
Canadian Association for Neuroscience
Canadian Association for the Study of the Liver
Canadian Association of Medical Radiation Technologists
Canadian Association of Naturopathic Doctors
Canadian Association of Occupational Therapists
Canadian Association of Optometrists
Canadian Association of Physicists
Canadian Association of Radiologists
Canadian Association of Social Workers
Canadian Brain Research Strategy
Canadian Cancer Research Alliance
Canadian Cancer Society
Canadian Cardiovascular Society
Canadian Chiropractic Association
Canadian Counselling and Psychotherapy Association
Canadian Dental Association
Canadian Federation of Nurses Unions

Canadian Federation of Students
Canadian Health Coalition
Canadian Juries Commission
Canadian Lung Association
Canadian Medical Association
Canadian Network for Neglected Tropical Diseases
Canadian Nurses Association
Canadian Ophthalmological Society
Canadian Organization for Rare Disorders
Canadian Orthopaedic Association
Canadian Partnership for Women and Children's Health
Canadian Pharmacists Association
Canadian Psychiatric Association
Canadian Psychological Association
Canadian Skin Patient Alliance
Canadian Society for Molecular Biosciences
Canadian Union of Public Employees
Canadian Urban Libraries Council
Canadian Urological Association
CanAge
Cancer Action Now
Canuck Place Children's Hospice
Centre for Sexuality
Children's Healthcare Canada (Joint Submission)
Coalition of National Service Federations (Joint Submission)
College of Family Physicians of Canada
Colour of Poverty - Colour of Change (Joint Submission)
Council of Senior Citizens' Organizations of British Columbia

Diabetes Canada
Doctors Without Borders
Dying with Dignity Canada
eHealth Centre of Excellence
EndoAct Canada
Extended Healthcare Professionals Coalition
Fertility Matters Canada
First Call Child and Youth Advocacy Society
Food Allergy Canada (Joint Submission)
Food, Health & Consumer Products of Canada
Golem, Dennis
Haleon
Hay, Marilyn
HEAL, Organizations for Health Action
Health Charities Coalition of Canada
HealthCareCAN
Heart and Stroke Foundation of Canada
Hoffmann-La Roche Limited
International Downtown Association Canada
John Howard Society of Canada
Juvenile Diabetes Research Foundation Canada
LabCANDx
Life Sciences Ontario
MacLellan, Keith
Manulife Financial
Mechanical Contractors Association of Canada
Medtech Canada
Mental Health Research Canada

MS Canada
National Union of Public and General Employees
Neighbourhood Pharmacy Association of Canada
Neurological Health Charities Canada
Novo Nordisk Canada Inc.
Nystrom, Karen
Ontario Association of Mental Health Professionals
Ontario Hospital Association
Ovarian Cancer Canada
Pain Canada
Palliative Care Coalition of Canada
Pallium Foundation of Canada
Parkinson Canada
Professional Institute of the Public Service of Canada
Research Canada: An Alliance for Health Discovery
Réseau FADOQ
Resilient Healthcare Coalition
Ronald McDonald House Charities Canada
Royal College of Physicians and Surgeons of Canada
Save Your Skin Foundation (Joint Submission)
Schizophrenia Society of Canada
Shumacher, Barbara
Society of Obstetricians and Gynaecologists of Canada
Sonography Canada
Speech-Language and Audiology Canada
Stasyshyn, Lisa
Stop TB Canada
The Care Economy

The Kidney Foundation of Canada
Thunderbird Partnership Foundation
Unifor
University of Calgary
University of Guelph
University of Lethbridge

HOUSING

A Way Home Canada
Aboriginal Savings Corporation of Canada
ACORN Canada
Action Canada for Sexual Health and Rights
Advocacy for Canadian Childhood Oncology Research Network (Joint Submission)
Agnico Eagle Mines Limited
Antigonish Coalition to End Poverty
Appraisal Institute of Canada
Assembly of First Nations
Association des professionnels de la construction et de l'habitation du Québec
Association of Atlantic Universities
Autism Alliance of Canada (Joint Submission)
Awo Taan Healing Lodge Society (Joint Submission)
Blue Door Support Services
B'nai Brith Canada
British Columbia Non-Profit Housing Association (Joint Submission)
Bumstead, Diana
Business Council of Manitoba
Calgary Chamber of Commerce
Campaign 2000
Canadian Actors' Equity Association

Canadian Alliance of Student Associations (Joint Submission)
Canadian Association of Retired Persons
Canadian Bankers Association
Canadian Canola Growers Association
Canadian Center for Women's Empowerment (CCFWE)
Canadian Federation of Apartment Associations
Canadian Federation of Students
Canadian Home Builders' Association
Canadian Housing and Renewal Association
Canadian Psychiatric Association
Canadian Rental Housing Providers for Affordable Housing
Canadian Union of Public Employees
Capilano University
Carswell, Elizabeth
Century Initiative
Citizens for Public Justice
City of Calgary
City of Vancouver
Colleges and Institutes Canada
Colour of Poverty - Colour of Change (Joint Submission)
Community Benefit Ontario (Joint Submission)
Community Food Centres Canada
Conseil du patronat du Québec
Co-operative Housing Federation of Canada
Cornerstone Housing for Women (Joint Submission)
Council of Senior Citizens' Organizations of British Columbia
CP Planning
CUPS Calgary

Davidson, Christopher
Defend Disability
Desjardins Group
Dying with Dignity Canada
Easter Seals Canada
Fédération des travailleurs et travailleuses du Québec
Federation of Canadian Municipalities
First Call Child and Youth Advocacy Society
Front d'action populaire en réaménagement urbain
Generation Squeeze
Golem, Dennis
Greater Vancouver Board of Trade
Habitat for Humanity Canada
Hotel Association of Canada
Interfaith Social Assistance Reform Coalition
KPMG
L'Arche Canada
Living in Community
Mattamy Homes Canada
Maytree
Mortgage Professionals Canada
National Union of Public and General Employees
Neighborhood Legal Services - London and Middlesex
Nystrom, Karen
Ontario Council of Agencies Serving Immigrants
Ontario Non-Profit Housing Association
Polito, Joseph
Public Service Alliance of Canada

Queen's University
Questrade Inc.
Raising the Roof
Real Property Association of Canada
Schizophrenia Society of Canada
Sinneave Family Foundation
Social Innovation Canada
SocialCommons.ca
St. Leonard's Society of Canada
Stasyshyn, Lisa
Street Haven
The African Centre for Refugees in Ontario-Canada (Joint Submission)
The Toronto Alliance to End Homelessness
Thompson Rivers University Students' Union
Tourism Industry Association of Alberta
Tourism Industry Association of British Columbia
Tourism Industry Association of Canada
Tourism Industry Association of Ontario
Undergraduates of Canadian Research-Intensive Universities
Union des municipalités du Québec
United Way Centraide Canada
University of Guelph
University of Waterloo
University Students Council Western University
Vancity Community Foundation
Welland Heritage Council and Multicultural Centre
Wellesley Institute
Womens Shelters Canada

WoodGreen Community Services

World Education Services

York University

YWCA Canada

IMMIGRATION

3M Canada

Achēv

Associated Equipment Distributors

Automotive Industries Association of Canada

Business Council of Manitoba

C.D. Howe Institute

Calgary Chamber of Commerce

Canadian Association for Long Term Care

Canadian Chamber of Commerce

Canadian Federation of Independent Business

Century Initiative

Chartered Professionals in Human Resources Canada

Citizens for Public Justice

Colour of Poverty - Colour of Change (Joint Submission)

Fédération des chambres de commerce du Québec

Fédération des travailleurs et travailleuses du Québec

Hotel Association of Canada

Income Security Advocacy Centre

International Students Overcoming War

McGill University

National Association of Career Colleges

Niagara College

Ontario Council of Agencies Serving Immigrants

Queen's University
Settlement Assistance and Family Support Services
The African Centre for Refugees in Ontario-Canada (Joint Submission)
The Toronto Alliance to End Homelessness
Toronto Region Immigrant Employment Council
Undergraduates of Canadian Research-Intensive Universities
Université de Sherbrooke
Université du Québec à Montréal
University of British Columbia
University Students Council Western University
ventureLAB
Welland Heritage Council and Multicultural Centre
World Education Services
York University

INDIGENOUS PEOPLES

Aboriginal Savings Corporation of Canada
Advocacy for Canadian Childhood Oncology Research Network (Joint Submission)
Agnico Eagle Mines Limited
Albany Graphite Corp.
Arctic Research Foundation
Assembly of First Nations
Assembly of Manitoba Chiefs
Association of Faculties of Medicine of Canada
Battered Women's Support Services
Blue Green Canada
British Columbia Museums Association
Bumstead, Diana
Calgary Chamber of Commerce

Canadian Art Museum Directors Organization
Canadian Association of Heritage Professionals (Joint Submission)
Canadian Association of Naturopathic Doctors
Canadian Association of Optometrists
Canadian Association of Petroleum Producers
Canadian Association of Science Centres
Canadian Biosphere Reserves Association
Canadian Chamber of Commerce
Canadian Chiropractic Association
Canadian Council for Aboriginal Business
Canadian Dental Association
Canadian Federation of Library Associations
Canadian Federation of Students
Canadian Housing and Renewal Association
Canadian Mountain Network
Canadian Nurses Association
Canadian Propane Association
Canadian Public Works Association
Canadian Renewable Energy Association
Canadian Union of Public Employees
Capilano University
Centrale des syndicats du Québec
Child Care Advocacy Association of Canada
Clean Energy Canada
Coalition for Healthy School Food
Coalition of Child Care Advocates of British Columbia
Colleges and Institutes Canada
Communities, Alliances and Networks

Co-operative Housing Federation of Canada
EDF Renewables Canada Inc.
Enbridge Inc.
Energy Services Association of Canada
Engineers Canada
First Nations Finance Authority
First Nations Financial Management Board
First Nations Fisheries Council of British Columbia
First Nations Tax Commission
First Peoples' Cultural Council
First Peoples Wellness Circle
Forest Products Association of Canada
Greater Vancouver Board of Trade
Gwich'in Tribal Council
Haven Society
Income Security Advocacy Centre
Indigenous Leadership Initiative
Indigenous Tourism Association of Canada
Innergex Renewable Energy
Joint Economic Development Initiative
KPMG
Kw'umut Lelum Child and Family Services
Métis National Council
Mining Association of British Columbia
Mining Association of Canada
National Union of Public and General Employees
Native Child and Family Services of Toronto
Nature United

Niagara College
NorQuest College
Northern Alberta Institute of Technology
Northern Birthwork Collective
Ontario Federation of Indigenous Friendship Centres
Pacific Salmon Foundation
Paper Excellence
Pearson College
PFN Group of Companies
Polytechnics Canada
Prospectors and Developers Association of Canada
Queen's University
Raven Indigenous Impact Foundation (Joint Submission)
Royal College of Physicians and Surgeons of Canada
Sanchez, Elizabeth
Save Your Skin Foundation (Joint Submission)
Shine Network Institute
Social Innovation Canada
Square Canada
St. Leonard's Society of Canada
Sustainable Forestry Initiative
TC Energy Corporation
The Kidney Foundation of Canada
Thompson Rivers University Students' Union
Thunderbird Partnership Foundation
University of British Columbia
University of Manitoba
University of Victoria

Vale Base Metals Canada
Vancity Community Foundation
Webequie First Nation (Joint Submission)
YMCA Canada
YWCA Canada

INDUSTRY AND INNOVATION

3M Canada
Aerospace Industries Association of Canada
Alcoa
Association of Equipment Manufacturers
BioCanRx
Bioindustrial Innovation Canada
BIOTECanada
Business Council of Manitoba
Calgary Chamber of Commerce
Canada's Digital Technology Supercluster
Canada's Semiconductor Council
Canadian Association of Management Consultants
Canadian Association of Research Libraries
Canadian Chamber of Commerce
Canadian Federation of Students
Canadian Franchise Association
Canadian Geothermal Energy Association
Canadian Helium Users Group
Canadian Hydrogen and Fuel Cell Association
Canadian Light Source
Canadian Manufacturers and Exporters
Canadian Steel Producers Association

Canadian Venture Capital and Private Equity Association
Canadian Web3 Council
Canadian Wood Pallet and Container Association
Charles River Laboratories
Chemistry Industry Association of Canada
Clear Resource Innovation Network
CMC Microsystems
Coalition for Canadian Astronomy (Joint Submission)
Colleges and Institutes Canada
Evidence for Democracy
Fédération des chambres de commerce du Québec
Genome Canada
GHGSat Inc.
Greater Vancouver Board of Trade
Harling, Gordon
Honeywell
Information and Communications Technology Council
International Downtown Association Canada
Intuit Canada
KPMG
MacEwan University
Maritime Launch Services Inc.
McGill University
Mouvement des accélérateurs d'innovation du Québec
Nano One Materials Corp.
Neutrons Canada
Northeastern University Vancouver
Ontario Hospital Association

Ontario Tech University
Université de Sherbrooke
Université du Québec à Montréal
Université du Québec à Trois-Rivières
University of Alberta
University of British Columbia
Universities Canada
University of Manitoba
Waste Connections of Canada

INFRASTRUCTURE

American Tower
Ashcroft Terminal
Assembly of First Nations
Associated Equipment Distributors
Association of Canadian Port Authorities
Association of Consulting Engineering Companies – Canada
Atlantic Canada Airports Association
BC Marine Terminal Operators Association
Business Council of Manitoba
C.D. Howe Institute
Calgary Airport Authority
Calgary Chamber of Commerce
Canadian Airports Council
Canadian Chamber of Commerce
Canadian Institute of Quantity Surveyors
Canadian Life and Health Insurance Association
Canadian Natural Gas Vehicle Alliance
Canadian Produce Marketing Association

Canadian Public Works Association
Canadian Trucking Alliance
Canadian Union of Public Employees
Canadian Urban Transit Association
Canadian Vehicle Manufacturers' Association
Canola Council of Canada
City of Calgary
City of Vancouver
Confédération des syndicats nationaux
Éco Entreprises Québec (Joint Submission)
Environmental Defence Canada
Équiterre
Fédération des chambres de commerce du Québec
Fédération des travailleurs et travailleuses du Québec
Federation of Canadian Municipalities
Food, Health & Consumer Products of Canada
Global Automakers of Canada
Global Cold Chain Alliance
Grain Growers of Canada
Great Lakes and St. Lawrence Cities Initiative
Greater Toronto Airports Authority
Greater Vancouver Board of Trade
Green Economy Network
International Downtown Association Canada
Metro Vancouver
National Airlines Council of Canada
Nukik Corporation
Ocean

Prospectors and Developers Association of Canada
Ronald McDonald House Charities Canada
Rural Municipalities of Alberta
Saskatchewan Association of Rural Municipalities
Simon Fraser University
Stasyshyn, Lisa
Surrey Board of Trade
Tahltan Central Government (Joint Submission)
Toronto Transit Commission
Tourism Industry Association of British Columbia
Tourism Industry Association of Canada
Tourism Industry Association of Ontario
TransLink Mayors Council
Union des municipalités du Québec
Université du Manitoba
University of British Columbia
University of Guelph
University of Lethbridge
Webeque First Nation (Joint Submission)

MINING AND FORESTRY

Agnico Eagle Mines Limited
Albany Graphite Corp.
Association for Mineral Exploration British Columbia
Auxico Resources Canada
Canadian Chamber of Commerce
Canadian Forest Owners
Canadian Helium Users Group
Composite Panel Association

Forest Products Association of Canada
Global Automakers of Canada
Helium Developers Association of Canada
International Institute for Sustainable Development
Mining Association of British Columbia
Mining Association of Canada
Nano One Materials Corp.
PearTree Financial Services
Prospectors and Developers Association of Canada
Sustainable Forestry Initiative
Tahltan Central Government (Joint Submission)
Teck Resources Limited
Tergeo Critical Minerals
TMX Group Limited
Unifor
Union des producteurs agricoles
Vale Base Metals Canada
Western Copper and Gold
Yukon Chamber of Mines

NATIONAL FINANCES AND MONETARY POLICY

Advocacy for Canadian Childhood Oncology Research Network (Joint Submission)
Assembly of Manitoba Chiefs
AstraZeneca Canada
Business Council of Manitoba
C.D. Howe Institute
Calgary Chamber of Commerce
Campaign 2000
Canadian Association of University Teachers

Canadian Cancer Survivor Network
Chartered Professional Accountants of Canada
Citizens for Public Justice
College of Family Physicians of Canada
Colleges and Institutes Canada
Confédération des syndicats nationaux
Council of Senior Citizens' Organizations of British Columbia
Fédération des chambres de commerce du Québec
Fédération des travailleurs et travailleuses du Québec
Gardiner, Judy
Greater Vancouver Board of Trade
JTI-Macdonald Corp.
Merck Canada Inc.
National Union of Public and General Employees
Professional Institute of the Public Service of Canada
Raven Indigenous Impact Foundation (Joint Submission)
Saskatchewan Association of Rural Municipalities
Save Your Skin Foundation (Joint Submission)
Surrey Board of Trade
Thunderbird Partnership Foundation

PERSONS WITH DISABILITIES

Campaign 2000
Canadian Actors' Equity Association
Canadian Association of Research Libraries
Canadian Association of Retired Persons
Canadian Cancer Survivor Network
Canadian Mental Health Association - National
Canadian National Institute for the Blind

Canadian Network for Neglected Tropical Diseases
Canadian Psychiatric Association
Canadian Pulmonary Fibrosis Foundation
Childhood Disability Network Canada (Joint Submission)
Citizens for Public Justice
Colour of Poverty - Colour of Change (Joint Submission)
Community Food Centres Canada
Daily Bread Food Bank
Defend Disability
Dying with Dignity Canada
Easter Seals British Columbia & Yukon
Easter Seals Canada
Every Canadian Counts
First Call Child and Youth Advocacy Society
Inclusion Canada
Income Security Advocacy Centre
Interfaith Social Assistance Reform Coalition
Kids Brain Health Network
L'Arche Canada
Leadnow Society
Living in Community
Maple Leaf Centre for Food Security
March of Dimes Canada
Maytree
MS Canada
National Police Federation
Neighborhood Legal Services - London and Middlesex
Neurological Health Charities Canada

Parkinson Canada
Partners for Planning
Qasim, Talha
Sinneave Family Foundation
University of Calgary (Joint Submission)

PERSONAL TAXATION

Alliance of Canadian Cinema, Television and Radio Artists
C.D. Howe Institute
Canadian Artists Network
Canadian Association of Fire Chiefs
Canadian Chamber of Commerce
Canadian Federation of Agriculture
Canadian Franchise Association
Canadian Nurses Association
Canadian Opera Company
Canadians for Tax Fairness
CanAge
Celiac Canada
Conference for Advanced Life Underwriting
Fitness Industry Council of Canada
FP Canada
National Payroll Institute
Oxfam Canada
Prosper Canada
Réseau FADOQ

PHARMACEUTICALS

AbbVie Corporation

AstraZeneca Canada
Canadian Association for Pharmacy Distribution Management
Canadian Association of Retired Persons
Canadian Cancer Society
Canadian Cancer Survivor Network
Canadian Chamber of Commerce
Canadian Health Coalition
Canadian Labour Congress
Canadian Life and Health Insurance Association
Canadian Lung Association
Canadian Organization for Rare Disorders
Canadian Pharmacists Association
Canadian Veterinary Medical Association
Centrale des syndicats du Québec
Confédération des syndicats nationaux
Council of Senior Citizens' Organizations of British Columbia
Cystic Fibrosis Canada
Doctors Without Borders
Fédération des chambres de commerce du Québec
Fédération des travailleurs et travailleuses du Québec
Hay, Marilyn
Hoffmann-La Roche Limited
Innovative Medicines Canada
Merck Canada Inc.
National Association of Federal Retirees
Neighbourhood Pharmacy Association of Canada
OpenCircle
Parkinson Canada

Pharmascience

Unifor

PRESERVATION OF BIODIVERSITY

Alberta Irrigation Districts Association

Alliance of Canadian Land Trusts

AquaAction

Assembly of First Nations

Association for Mountain Parks Protection and Enjoyment

Canadian Beverage Association

Canadian Biosphere Reserves Association

Canadian Cattle Association

Canadian Coalition for Healthy Waters

Canadian Society of Landscape Architects

City of Calgary

Clayoquot Biosphere Trust

Conservation Ontario

Environmental Defence Canada

First Nations Fisheries Council of British Columbia

Fisheries Council of Canada

Forum for Leadership on Water

Freshwater Future Canada

Great Lakes and St. Lawrence Cities Initiative

Great Lakes Fishery Commission

Green Budget Coalition (Joint Submission)

Gwich'in Tribal Council

Living Lakes Canada

Mining Association of Canada

Nature United

Okanagan Basin Water Board
Sustainable Forestry Initiative
Watershed Watch Salmon Society (Joint Submission)
Wilder Institute
World Animal Protection
Yellowstone to Yukon Conservation Initiative

PUBLIC HEALTH

Adult Vaccine Alliance
Advocacy for Canadian Childhood Oncology Research Network (Joint Submission)
BC Crisis Line Network
BIOTECanada
Canada Fetal Alcohol Spectrum Disorder Research Network
Canadian Alliance on Mental Illness and Mental Health
Canadian Association for the Study of the Liver
Canadian Association of Medical Radiation Technologists
Canadian Association of Optometrists
Canadian Association of Physicians for the Environment
Canadian Association of Retired Persons
Canadian Cancer Society
Canadian Cancer Survivor Network
Canadian Coalition for Action on Tobacco
Canadian Fitness and Lifestyle Research Institute
Canadian Forum for Rare Disease Innovators
Canadian Grief Alliance
Canadian Health Coalition
Canadian Physiotherapy Association
Canadian Red Cross
CanAge

Celiac Canada
Chartered Professionals in Human Resources Canada
Children's Healthcare Canada (Joint Submission)
City of Calgary
Communities, Alliances and Networks
CUPS Calgary
Environmental Defence Canada
Fitness Industry Council of Canada
Food Allergy Canada (Joint Submission)
GSK Canada
Haleon
Heart and Stroke Foundation of Canada
Heating, Refrigeration and Air-Conditioning Institute of Canada
Imperial Tobacco Canada Limited
Infection Prevention and Control Canada
International Association of Heat and Frost Insulators and Allied Workers
JTI-Macdonald Corp.
Merck Canada Inc.
Peloton Interactive Inc.
Save Your Skin Foundation (Joint Submission)
Schizophrenia Society of Canada
Society of Obstetricians and Gynaecologists of Canada
St. John Ambulance Canada
St. Leonard's Society of Canada
Street Haven
Sustainable Menstrual Equity Coalition
Take a Hike Foundation
The Toronto Alliance to End Homelessness

Undergraduates of Canadian Research-Intensive Universities

United Way Centraide Canada

University of Manitoba

Wellesley Institute

WoodGreen Community Services

REGULATORY ENVIRONMENT

3M Canada

Agnico Eagle Mines Limited

Alberta Irrigation Districts Association

BIOTECanada

C.D. Howe Institute

Calgary Chamber of Commerce

Canadian Beverage Association

Canadian Blockchain Consortium

Canadian Cattle Association

Canadian Chamber of Commerce

Canadian Federation of Independent Business

Canadian Health Food Association

Canadian Home Builders' Association

Canadian Hydrogen and Fuel Cell Association

Canadian Medical Association

Canadian National Railway Company

Canadian Rental Housing Providers for Affordable Housing

Cereals Canada

Coalition For Renewable Natural Gas

Direct Sellers Association of Canada

DriverDX

Electricity Canada

Energy Services Association of Canada
Greater Vancouver Board of Trade
Manulife Financial
Pharmascience
Prince Rupert Port Authority
Shakepay Inc.
Shell Canada Limited
Siemens Energy Canada Limited
TC Energy Corporation
Yukon Chamber of Mines
Zentek Ltd

RURAL, REMOTE AND NORTHERN REGIONS

Agnico Eagle Mines Limited
Alberta Irrigation Districts Association
American Tower
Antigonish Coalition to End Poverty
Arctic Research Foundation
Athabasca University
Ballet Jörgen Canada
Calgary Chamber of Commerce
Canada's Digital Technology Supercluster
Canadian Association for Pharmacy Distribution Management
Canadian Camping and RV Council
Canadian Canola Growers Association
Canadian Chamber of Commerce
Community Futures Network of Canada
Dechinta Centre for Research and Learning
Extended Healthcare Professionals Coalition

Froh, John
Fruit and Vegetable Growers of Canada
MacLellan, Keith
Ontario Dietitians in Public Health
Rural Municipalities of Alberta
Saskatchewan Association of Rural Municipalities
Tourism Industry Association of Ontario

SAFETY AND SECURITY

Aerospace Industries Association of Canada
Alliance des femmes de la francophonie canadienne
Associated Equipment Distributors
Association of Equipment Manufacturers
Atlantic Canada Airports Association
Awo Taan Healing Lodge Society (Joint Submission)
Battered Women's Support Services
BC Crisis Line Network
Blueprint
CAE Inc.
Canadian Anti-Hate Network
Canadian Association of Fire Chiefs
Canadian Association of Occupational Therapists
Canadian Bankers Association
Canadian Center for Women's Empowerment (CCFWE)
Canadian Chamber of Commerce
Canadian Pork Council
Canadian Public Works Association
Canadian Red Cross
Canadian Water Quality Association

Canadian Women's Foundation
Centre for Sexuality
CGI Group Inc.
Chartered Professional Accountants of Canada
City of Calgary
Colour of Poverty - Colour of Change (Joint Submission)
Convenience Industry Council of Canada
Ending Violence Association of Canada
Federation of Canadian Municipalities
Froh, John
GeoComply Solutions Inc.
Global Automakers of Canada
Greater Vancouver Board of Trade
Haven Society
Imperial Tobacco Canada Limited
Insurance Bureau of Canada
Interac Corp.
Intuit Canada
John Howard Society of Canada
JTI-Macdonald Corp.
Kidde Canada Inc.
Manulife Financial
MAP Centre for Urban Health Solutions (Joint Submission)
Maritime Launch Services Inc.
McMaster University
Momentum
National Association of Women and the Law
National Police Federation

Pets Canada
PSBN Innovation Alliance
Reekie, Joan
Rural Municipalities of Alberta
Sanchez, Elizabeth
Saskatchewan Association of Rural Municipalities
Society of Queer Momentum
Telus Communications Inc.
Université du Québec à Montréal
Womens Shelters Canada
YWCA Canada

SENIORS AND RETIREMENT

Alliance de l'industrie touristique du Québec
C.D. Howe Institute
Canadian Artists Network
Canadian Association of Retired Persons
Canadian Dental Hygienists Association
Canadian Health Coalition
Canadian Life and Health Insurance Association
CanAge
Colour of Poverty - Colour of Change (Joint Submission)
Conference for Advanced Life Underwriting
Council of Senior Citizens' Organizations of British Columbia
Funeral Service Association of Canada
HEAL, Organizations for Health Action
Macnaughton, Ross
National Association of Federal Retirees
Réseau FADOQ

SKILLS TRAINING

Agnico Eagle Mines Limited
Associated Equipment Distributors
Association of Equipment Manufacturers
Association québécoise de l'industrie du disque, du spectacle et de la vidéo
Automotive Industries Association of Canada
BioTalent Canada (Joint Submission)
Blue Green Canada
Business Council of Manitoba
Business-Higher Education Roundtable
Calgary Chamber of Commerce
Canada's Building Trades Unions
Canadian Apprenticeship Forum
Canadian Association of Student Financial Aid Administrators
Canadian Chamber of Commerce
Canadian Coalition of Community-Based Employability Training (Joint Submission)
Canadian Colleges for a Resilient Recovery (C2R2)
CGI Group Inc.
Chartered Professionals in Human Resources Canada
Conseil du patronat du Québec
Co-operative Education and Work-Integrated Learning Canada
Departure Bay Baptist Church
Easter Seals Canada
EDF Renewables Canada Inc.
Electric Mobility Canada
Fédération des chambres de commerce du Québec
Gabriola Island Chamber of Commerce
Halton Industry Education Council

Heating, Refrigeration and Air-Conditioning Institute of Canada
International Alliance of Theatrical Stage Employees
International Union of Operating Engineers
National Association of Career Colleges
Northern Alberta Institute of Technology
Ontario Tech University
OpenCircle
Ottawa Education Group
Pacific National Exhibition
Polytechnics Canada
Provincial Employment Roundtable
Recreation Vehicle Dealers Association of Canada
Riipen Networks Inc.
Sinneave Family Foundation
Sustainable Forestry Initiative
Tamarack Institute for Community Engagement
Thompson Rivers University Students' Union
York University

TAX REFORM AND COMPLIANCE

ACORN Canada
Blumbergs Professional Corporation
Business Council of Manitoba
Campaign 2000
Canadian Bankers Association
Canadian Chamber of Commerce
Canadian ETF Association
Canadian Federation of Independent Business
Canadian Union of Public Employees

Canadian Venture Capital and Private Equity Association
Canadian Worker Co-op Federation
Canadians for Tax Fairness
Centrale des syndicats du Québec
Collectif Échec aux paradis fiscaux
Confédération des syndicats nationaux
Conseil du patronat du Québec
Enbridge Inc.
Fédération des travailleurs et travailleuses du Québec
First Call Child and Youth Advocacy Society
Health Charities Coalition of Canada
Imagine Canada
Income Security Advocacy Centre
Momentum
National Union of Public and General Employees
Polito, Joseph
Professional Institute of the Public Service of Canada
Stasyshyn, Lisa
Surrey Board of Trade
Tax-Filer Empowerment Canada
Unifor

TEMPORARY SUPPORT FOR ORGANIZATIONS

Alliance de l'industrie touristique du Québec
Calgary Chamber of Commerce
Cider Canada
Community Foundations of Canada
Fédération des chambres de commerce du Québec
Ontario Business Improvement Area Association (Joint Submission)

Tourism Industry Association of Alberta
Tourism Industry Association of British Columbia
Tourism Industry Association of Canada
Tourism Industry Association of Ontario
Union des producteurs agricoles
Wine Growers Canada
Wines of British Columbia

TOURISM

Alliance de l'industrie touristique du Québec
Association for Mountain Parks Protection and Enjoyment
Association of Canadian Port Authorities
Canadian Art Museum Directors Organization
Canadian Biosphere Reserves Association
Canadian Camping and RV Council (Joint Submission)
Frontier Duty Free Association
Hotel Association of Canada
Pacific National Exhibition
Prince Rupert Port Authority
Recreation Vehicle Dealers Association of Canada
Science World British Columbia
Telus Spark Science Center
Toronto International Film Festival Inc.
Tourism Industry Association of Alberta
Tourism Industry Association of British Columbia
Tourism Industry Association of Canada
Trans Canada Trail
University of Calgary
Vancouver Fireworks Festival Society

TRADE

Aerospace Industries Association of Canada

Alcoa

Ashcroft Terminal

Association québécoise de l'industrie du disque, du spectacle et de la vidéo

BC Marine Terminal Operators Association

Canada's Semiconductor Council

Canadian Canola Growers Association

Canadian Federation of Agriculture

Canadian Federation of Independent Business

Canadian Hatching Egg Producers

Canadian Meat Council

Canadian National Railway Company

Canadian Pork Council

Canadian Steel Producers Association

Canola Council of Canada

Cereals Canada

Chicken Farmers of Canada

Clean Prosperity

CMC Microsystems

Composite Panel Association

Dairy Processors Association of Canada

Direct Sellers Association of Canada

Egg Farmers of Canada

Enbridge Inc.

Frontier Duty Free Association

Greater Vancouver Board of Trade

Turkey Farmers of Canada

Union des producteurs agricoles

TRANSITION TO NET-ZERO

Advanced Biofuels Canada

Aerospace Industries Association of Canada

Agnico Eagle Mines Limited

Air Products Canada Ltd.

Alcoa

Alectra Inc.

AltaLink

Armstrong Fluid Technology

Association des professionnels de la construction et de l'habitation du Québec

Association of Atlantic Universities

Association of Equipment Manufacturers

BC Marine Terminal Operators Association

Berkshire Hathaway Energy Canada

Blue Green Canada

Bumstead, Diana

Buy Clean Industry Alliance

Calgary Chamber of Commerce

Canada's Digital Technology Supercluster

Canada's Forest Trust

Canadian Association for Long Term Care

Canadian Association of Petroleum Producers

Canadian Association of Physicians for the Environment

Canadian Bankers Association

Canadian Biogas Association

Canadian Business Aviation Association

Canadian Cardiovascular Society

Canadian Chamber of Commerce
Canadian Colleges for a Resilient Recovery (C2R2)
Canadian Institute of Plumbing and Heating
Canadian Labour Congress
Canadian Standards Association
Canadian Steel Producers Association
Canadian Trucking Alliance
Canadian Vehicle Manufacturers' Association
Canola Council of Canada
Capilano University
Centrale des syndicats du Québec
Chartered Professional Accountants of Canada
Citizens for Public Justice
City of Calgary
Clean Energy Canada
Clean Prosperity
Clear Resource Innovation Network
Composite Panel Association
Confédération des syndicats nationaux
Conseil du patronat du Québec
Covenant Energy Ltd.
Drax
Éco Entreprises Québec (Joint Submission)
Ecojustice
EDF Renewables Canada Inc.
Efficiency Canada (Joint Submission)
Electric Mobility Canada
Electricity Canada

Electro Federation Canada
Enbridge Inc.
Énergir
Engineers Canada
Environmental Defence Canada
Environmental Defense Fund (Joint Submission)
Équiterre
Explorers and Producers Association of Canada
Fédération des chambres de commerce du Québec
Fédération des travailleurs et travailleuses du Québec
Federation of Canadian Municipalities
Fertilizer Canada
Food, Health & Consumer Products of Canada
Foresight Canada
Forest Products Association of Canada
Fortescue Future Industries
GCT Global Container Terminals Inc.
General Fusion
Geosource Energy Inc
Golem, Dennis
Grain Farmers of Ontario
Greater Toronto Airports Authority
Green Budget Coalition (Joint Submission)
Green Economy Network
Hay, Marilyn
Heating, Refrigeration and Air-Conditioning Institute of Canada
IGPC Ethanol Inc.
IKEA Canada

Innergex Renewable Energy
International Association of Heat and Frost Insulators and Allied Workers
International Union of Operating Engineers
KPMG
Li-Cycle Holdings Corp.
Lutron Electronics Co., Inc.
Mattamy Homes Canada
McGill University
McMaster University
Mechanical Contractors Association of Canada
Metro Vancouver
Nano One Materials Corp.
National Airlines Council of Canada
National Theatre School of Canada
National Union of Public and General Employees
Nature United
NorQuest College
Northern Alberta Institute of Technology
OMNI Conversion Technologies
Ontario Tech University
Ontario Water Centre (Joint Submission)
OpenCircle
Oxfam Canada
Paper Excellence
Pivot Bio
Polytechnics Canada
Renewable Industries Canada
Saskatchewan Crop Commissions

Shell Canada Limited
Siemens Energy Canada Limited
Stasyshyn, Lisa
Sustainable Menstrual Equity Coalition
Teck Resources Limited
The Atmospheric Fund
Toronto Metropolitan University
Tourism Industry Association of Canada
Tourism Industry Association of Ontario
Trigon Pacific Terminals Ltd.
Unifor
Union des producteurs agricoles
United Steelworkers Union
Université du Québec à Montréal
Universities Canada
University of Alberta
University of Calgary
University of Guelph
University of Lethbridge
University of Manitoba
Waste Connections of Canada

TRANSPORTATION

Aerospace Industries Association of Canada
Airport Management Council of Ontario
Alliance de l'industrie touristique du Québec
Antigonish Coalition to End Poverty
Arctic Research Foundation
Atlantic Canada Airports Association

Automotive Industries Association of Canada
BC Marine Terminal Operators Association
Business Council of Manitoba
Calgary Airport Authority
Calgary Chamber of Commerce
Canadian Airports Council
Canadian Business Aviation Association
Canadian Canola Growers Association
Canadian Chamber of Commerce
Canadian National Railway Company
Canadian Natural Gas Vehicle Alliance
Canadian Trucking Alliance
Cereals Canada
Composite Panel Association
Conseil du patronat du Québec
Forest Products Association of Canada
GCT Global Container Terminals Inc.
IKEA Canada
Maritime Launch Services Inc.
National Airlines Council of Canada
Pembroke and Area Airport
Prince Rupert Port Authority
Pulse Canada
Surrey Board of Trade
Tourism Industry Association of Ontario
TransLink Mayors Council
Unifor
Union des municipalités du Québec

Western Transportation Advisory Council

APPENDIX D: LIST OF WITNESSES

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

Organizations and Individuals	Date	Meeting
As an individual	2023/09/21	100
Ian Lee, Associate Professor, Sprott School of Business, Carleton University		
Canadian Labour Congress	2023/09/21	100
Bea Bruske, President		
Chris Roberts, National Director, Social and Economic Policy Department		
Edge Realty Analytics Ltd.	2023/09/21	100
Ben Rabidoux, Housing Analyst		
Front d'action populaire en réaménagement urbain	2023/09/21	100
Véronique Laflamme, Spokesperson		
Letko Brosseau & Associates Inc.	2023/09/21	100
Daniel Brosseau, President		
Peter Letko, Senior Vice-President		
Native Child and Family Services of Toronto	2023/09/21	100
Jeffrey Schiffer, Director, Governance and Strategy		
Bennett Jones LLP	2023/09/25	101
David A. Dodge, Senior Advisor		
Coalition for a Better Future	2023/09/25	101
Hon. Anne McLellan, Co-Chair		
Hon. Lisa Raitt, Co-Chair		
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<p>Green Budget Coalition</p> <p>Scott MacDougall, Senior Advisor, Pembina Institute</p> <p>Shaughn McArthur, Associate Director, Nature United, Government Relations</p> <p>Gia Paola, National Policy Analyst, Ducks Unlimited Canada</p> <p>Andrew Van Iterson, Manager</p>	2023/09/25	101
<p>Questrade Financial Group</p> <p>Romit Malhotra, Chief Strategy Officer</p> <p>Tanya Woods, Head and Policy Counsel, Government and Regulatory Affairs</p>	2023/09/25	101
<p>Réseau FADOQ</p> <p>Philippe Poirier-Monette, Special Advisor, Government Relations</p> <p>Gisèle Tassé-Goodman, President, Provincial Secretariat</p>	2023/09/25	101
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Festivals and Major Events Canada Martin Roy, Executive Director	2023/10/10	104
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Prince Edward Island Federation of Agriculture Donald Killorn, Executive Director	2023/10/10	104
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Town of Stratford Steve Ogden, Mayor	2023/10/10	104
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Bear Head Energy Paul MacLean, Managing Director	2023/10/12	106
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<p>Canadian Bankers Association</p> <p>Alex Ciappara, Vice-President and Head Economist, Financial Stability and Banking Policy</p>	2023/11/14	117
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Business Council of Manitoba Al Babiuk, Co-Chair, Competitive Business Environment Committee Bramwell Strain, President and Chief Executive Officer	2023/11/15	118
Canadian Animal Health Institute Emily Bond, Programs Director	2023/11/15	118
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Colleges and Institutes Canada Alain Roy, Vice-President, International Partnerships	2023/11/15	118
Harvest Manitoba Vince Barletta, President and Chief Executive Officer	2023/11/15	118
Keystone Agricultural Producers Colin Hornby, Manager, Communications and Stakeholder Relations Jill Verwey, President, Board of Directors	2023/11/15	118
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MINUTES OF PROCEEDINGS

A copy of the relevant *Minutes of Proceedings* (Meetings Nos. 98, 100, 101, 103 to 107, 109, 111, 113, 116 to 120, 123, 125, and 128) is tabled.

Respectfully submitted,

Peter Fonseca
Chair

Conservative Pre-Budget Consultations Dissenting Report

Conservative members of the committee cannot support the pre-budget consultation report as it fails to bring home powerful paycheques, lower prices, or homes Canadians can afford. After eight years of failed economic policies, increasing tax hikes and out-of-control deficit spending, Justin Trudeau and his Liberal – NDP government have left Canadians with a cost-of-living crisis and a housing hell.

Therefore, Conservative members recommend:

1: Axe the carbon tax.

The Governor of the Bank of Canada, Tiff Macklem, admits that the carbon taxes are inflationary and that by cutting the carbon tax inflation would come down by 0.6 per cent, bringing CPI within the Bank's target range.

The government has an opportunity to start with the carbon tax on farmers. The Common Sense Conservative Bill C-234 should be passed immediately in its original form to take the tax off farmers and to help lower food prices.

It's time to axe the failed and inflationary carbon tax that makes gas, groceries, and home heating more expensive.

2: No new taxes.

This includes cancelling all planned tax hikes, such as the quadrupling of the carbon tax, the luxury tax, the escalator tax on alcohol, and payroll tax increases.

3: Stop the inflationary spending.

A dollar of new spending must be matched by a dollar of savings. This policy, as proposed by the Official Opposition, was endorsed by Minister Freeland in a letter to her own Ministers before last year's Fall Economic Statement.

This Liberal government must reign in their inflationary deficit spending and address their ballooning debt. The federal government cannot burden future generations with borrowing costs for spending and must work towards a balanced budget.

Background:

After eight years, Canadians are out of money and this Liberal-NDP government is out of touch. Excessive government deficit spending has fueled inflation, forcing the Bank of Canada to raise interest rates 10 times in the last two years. These are the fastest interest rate hikes in

Canadian history. Rates are the highest that they have been in over 20 years. The cost of this Liberal-NDP government is driving up the cost of everything for Canadians.

At the Finance Committee, the Governor of the Bank of Canada confirmed that fiscal policy is rowing in the opposite direction of monetary policy, which played a role in maintaining interest rates at 5 per cent ¹ Governor Macklem admitted that upward pressures on inflation are more domestic in nature, such as housing cost, rents, mortgages, food prices; all goods and services affected by the federal government's policies and spending. ² His warning that interest rates will remain higher for longer comes as no surprise.

Canadians already cannot afford food, heating, or homes. Those who already own homes are at risk of losing them due to rising mortgage costs and weaker paycheques. More inflation and pain from high interest rates will undoubtedly make things worse.

Goldy Hyder, CEO of the Business Council of Canada, wrote an open letter to Minister Freeland urging her to "adopt a new and credible fiscal anchor, one which would limit debt servicing costs to a maximum of 10 per cent of revenue going forward." ³

In fact, the current debt servicing cost, according to the Liberal-NDP government's own Fall Economic Statement will be \$52.4 billion in 2024-25, 10.8 per cent of the federal government's revenue for the same fiscal year. ⁴ That means more tax dollars going to bankers and bond holders than to services Canadians rely on. In fact, Canadians will pay more servicing the debt than on health transfers (health transfers for fiscal year 2024-25 are projected to be \$52.1 billion). ⁵

Trudeau's tax hikes and inflation have weakened Canadians' paycheques and have skyrocketed the price of goods.

According to Canada's Food Price Report 2024, the total grocery bill for a family of four in Canada is projected to be \$16,297 in 2024. That is a \$702 increase from 2023. ⁶ That increase

¹ FINA, [Evidence](#), February 1, 2024, 1137 (Tiff Macklem, Governor, Bank of Canada).

² FINA, [Evidence](#), February 1, 2024, 1300 (Tiff Macklem, Governor, Bank of Canada).

³ Goldy Hyder, Business Council of Canada, [letter](#), *New seriousness is required in the Fall Economic Statement*, October 17, 2023.

⁴ Finance Canada, [Fall Economic Statement](#), Annex 1 – Details of Economic and Fiscal Projections, November 21, 2023.

⁵ Finance Canada, [Fall Economic Statement](#), Annex 1 – Details of Economic and Fiscal Projections, November 21, 2023.

⁶ Dalhousie University, University of Guelph, University of Saskatchewan, University of British Columbia, [report](#), *Canada's Food Price Report, 14th Edition*, December 7, 2023.

can be attributed to the Liberal – NDP carbon taxes. When you tax the farmer who grows the food, the trucker who ships the food, and the store who sells the food, you tax everyone who buys the food.

The Governor of the Bank of Canada reiterated at committee that axing the carbon tax would lower inflation 0.6 per cent. The Governor has also testified that the carbon tax contributes 15% each year to the upward pressure on inflation.⁷ By axing the tax, inflation could ease and slow down the increase in the cost of fuel for farmers and truckers and the overall cost of food, giving much needed relief to the thousands of Canadians who are struggling to make ends meet.

In fact, the Liberal – NDP cost-of-living crisis has had such a negative effect on food prices that Canada now sees 2 million visits to a food bank in a single month, a third of them children.⁸ A study conducted by Agri-Food Analytics Lab at Dalhousie University found that nearly half of Canadians are prioritizing the cost of food over nutritional value, while 63% are worried “that compromising on nutrition due to high food prices may have adverse long-term effects on their health.”⁹

Another tax cut that could help lower prices for Canadians is the cancelling of the automatic Escalator Tax which increases excise duties on beer, wine, and liquor. This automatic tax increase happens every year without a vote in Parliament and is tied to inflation. Thanks to Trudeau’s inflation, the increase on April 1, 2024, will be 4.7%.¹⁰

Great concern has been expressed by Beer Canada, Wine Growers Canada, Restaurants Canada, the beer brewing industry, wine producers, distillers, restaurant and bar owners, and the tourism and hospitality industry, that such a large tax increase will directly impact the bottom lines of Canadian businesses, and the pocketbooks of Canadians. It also risks Canadian jobs and other industries that rely on the restaurant, bar, tourism, and hospitality sectors.

The average rent for a two-bedroom apartment across Canada’s 10-biggest cities is now over \$2,300 a month and a one-bedroom is over \$1,900. That is compared to almost \$1,200 a month and \$970 a month, respectively, in 2015.¹¹ The national average house price in Canada remains

⁷ FINA, [Evidence](#), February 1, 2024, 1207 (Tiff Macklem, Governor, Bank of Canada).

⁸ Food Banks Canada, [report](#), *HungerCount 2023: When is it enough?*, November 14, 2023.

⁹ Ghada Alsharif, Toronto Star, [article](#), *Inflation is hurting our health: Nearly half of us are eating less healthy foods due to soaring prices*, October 11, 2023.

¹⁰ Franco Terrazzano, Canadian Taxpayers Federation, [article](#), *Feds hiking alcohol taxes by 4.7 per cent*, October 30, 2023.

¹¹ Rentals.ca, [January 2024 Rent Report](#), February 2023

32.2 per cent higher than pre-pandemic prices which were already significantly higher than when this Liberal government took power. ¹²

Housing costs take up 69 per cent of Canadians' paycheques, while monthly payments on mortgages have doubled since 2015. Consumer debt has skyrocketed. Rising interest rates caused by inflationary deficits means that this debt costs even more. In fact, Canadian households have more debt than Canada's entire GDP, more than any other G7 country. ¹³ CMHC estimates roughly 75 per cent of household debt is from mortgages. ¹⁴

Canada needs more housing supply, especially as population continues to grow at a record pace. However, housing starts in Canada were 7% down in 2023 and the Canadian Home Builders' Association warns home construction will slow again in 2024 "unless drastic changes are made." ¹⁵ ¹⁶ CIBC projects that Canada will need 5 million new homes by 2030, over the homes already projected to be built each year. ¹⁷ That is 1.5 million more new homes needed than what CMHC projected using population data that did not account for the increase in population growth.

On top of taxes, rising prices, and the housing hell created by Justin Trudeau's policies, Canadians are also facing declining GDP per capita. Since September 2022, GDP per capita in Canada has been declining and is lower than it was in the second quarter of 2018. ¹⁸

The tragic reality is that Canada's real economic growth is the worst it has been since the Great Depression. ¹⁹ From 2016 to 2021, the US had a GDP per capita growth rate of 47.4 per cent, while Canada grew by 4.3 per cent. ²⁰ Canada ranks last among OECD countries for GDP per capita growth.

Former Liberal PMO and Finance adviser Robert Asselin warned the committee, "Canada's GDP per capita has been trending down for several quarters, and without our natural resources, Canada's trade deficit would be structural and significant." ²¹

¹² Canadian Real Estate Association, [table](#), *MLS Home Price Index*.

¹³ Pete Evans, CBC News, [article](#), May 23 2023, Alicja Siekierska

¹⁴ Sarah Plowman, CTV News, [article](#), *Canada's household debt is highest among G7 countries*, May 24, 2023.

¹⁵ CMHC, [press release](#), *Housing starts down 7% in 2023 from 2022*, January 16, 2024.

¹⁶ CHBA, [press release](#), *Record low builder sentiment foreshadows troubling housing starts, underscoring need for housing policy changes*, January 30, 2024.

¹⁷ Benjamin Tal, CIBC, [report](#), *The housing crisis is a planning crisis*, February 6, 2024.

¹⁸ Mikal Skuterud, [tweet](#), *Canadian Real GDP Per Capita*, November 30, 2023.

¹⁹ Philip Cross, Financial Post, [article](#), *Canada's worst decade for real economic growth since the 1930s*, May 9, 2023.

²⁰ Better Dwelling, [article](#), *Canada's Economy Falling Behind, US Growing 10x Faster Per Capita*, January 12, 2024.

²¹ FINA, [Evidence](#), October 26, 2023, 1119 (Robert Asselin, Senior VP, Policy, Business Council of Canada).

The uncertainty and red tape created by the Liberals' environmental, labour, and economic policies, and the burdensome tax code, makes it less attractive for businesses to invest in Canada. Business investment in Canada has been weak since 2015 and the gap between business investments in Canada and the US and other OECD countries has widened significantly.²²

This is the result of eight years of Justin Trudeau's taxes, economic malpractice, and failed policies. He's not worth the cost.

Conservative members are greatly concerned that the pre-budget consultation process failed to prioritize the need to restore fiscal responsibility and affordability for Canadians. None of the recommendations in the report call on the government to fix the budget or address the massive federal debt that shows no sign of shrinking.

As Carleton University Professor Vivek Dehejia told the committee:

"We need a combination of sensible tax cuts and spending cuts that help us balance the government's books in a prudent manner while lifting the burden on average Canadians. We need to hold the Bank of Canada accountable for its mandate to protect the value of our currency and not allow loose, irresponsible monetary policies that have created our present inflation and affordability crisis. Finally, we need to pare back excessive government interference in the economy, which kills entrepreneurship and holds the economy back."²³

For all the reasons mentioned above, Conservative members have chosen to write a dissenting report to outline the desperate situation Canada finds itself in after 8 years of Justin Trudeau and to offer our recommendations for this upcoming budget and the future.

Instead of continued inflationary deficit spending and tax hikes, a Common Sense Conservative government will focus on accomplishing four priorities.

1. Axe the Tax

Conservatives will axe the carbon tax to bring down the price of gas, groceries and home heating. Our Common Sense Conservative Leader Pierre Poilievre has committed to addressing climate change with technology rather than unhelpful and burdensome taxes.

A Conservative government will green light green projects and unleash Canada's clean and responsible natural resources such as natural gas to displace dirty dictator oil and coal. We will

²² William Robson, Mawakina Bafale, C. D. Howe Institute, [report](#), *Decapitalization: Weak Business Investment Threatens Canadian Prosperity*, October 2022.

²³ FINA, [Evidence](#), October 5, 2023, 1110 (Vivek Dehejia, Professor, Carleton University).

stop sending tax dollars to countries like Venezuela or Saudi Arabia and instead bring home powerful paycheques for Canadian workers.

2. Build More Homes

Unlike the Liberals plan to fund more photo ops and balloon the bureaucracy, Conservatives will focus on firing the gatekeepers that keep homes from being built and incentivizing municipalities to increase permitting so developers and homebuilders can build, build, build.

Pierre Poilievre's Build Homes Not Bureaucracy Act outlines the common sense plan Conservatives have to increase housing starts and to build homes Canadians can actually afford. We will make infrastructure dollars to municipalities conditional on whether they can increase the number of new permits per year by 15 per cent.

3. Fix the Budget

There is only one way to fix the budget: end the out of control, out of touch Liberal-NDP inflationary deficit spending.

Conservatives will fire the \$20 billion worth of Liberal insiders and consultants with cushy contracts.

We will put an end to Liberal waste such as the ArriveScam app, the Canada Infrastructure Bank that has built zero projects, as well as the Green Slush Fund that paid out hundreds of thousands of dollars in corrupt grants to Liberal connected board members, and we will end the Canada Growth Fund that advances Trudeau's UnJust Transition that kills good paying Canadian jobs.

Conservatives will end the Liberal media handouts, including defunding media support measures and the CBC/Radio-Canada.

We will end Trudeau's tax hikes, such as the escalator tax on alcohol and the luxury tax.

4. Stop the Crime

After 8 years of Justin Trudeau, violent crime is up 39 per cent and car thefts are up 34 per cent across Canada thanks to his soft on crime, revolving door justice system.

Under Stephen Harper's Common Sense Conservative government, violent crime decreased, and car thefts were cut by 50 per cent.

Under Stephen Harper, CBSA grew to 14,000 officers, a 2,000 person increase over the Paul Martin Liberal government. Under Trudeau, taxpayers pay more for CBSA, receive worse

service, and end up paying more for management consultants who do nothing to stop the crime.

Conservatives will bring in jail and not bail to keep violent offenders off the streets. We will bring in tougher sentences for violent and repeat criminals, including 3 years for 3 cars stolen.

We will fire the management consultants at CBSA and invest in 75 new officers and 24 new scanners at Canada's ports to stop stolen vehicles being smuggled out and stop drugs and illegal weapons from being smuggled in.

Conservatives will also respect our law abiding responsible firearms owners, such as farmers, first nations, hunters, and sports shooters, by ending the Liberal attacks on them and instead focusing on stopping

In conclusion, this pre-budget consultation report fails to address the cost-of-living crisis created by the Liberal - NDP government and their failed economic policies. For all these reasons, Conservatives cannot support the report.

Bloc Québécois Supplementary Opinion

As the setbacks pile up for the government, ministers are seemingly having trouble solving even the simplest of issues. In July 2022, the government issued a news release announcing its intention to introduce an amendment to fix an inconsistency in Bill C-19. The government didn't try to settle a WTO case with Australia over wine made from grapes and in failing to do so failed to protect our artisanal cider and mead producers. Despite all our work, other artisans are still struggling, not only acer and pear cider producers but also cider and mead producers who add other foods to the fermentation process. Almost two years later, nothing has been done, despite our repeated calls to the minister, her office and officials. It's a rather niche example, but one that perfectly sums up how far Ottawa is from the reality of Quebec and our regions.

While we raised a number of urgent issues that needed addressing in the economic update, such as an end to fossil fuel subsidies, an emergency fund to fight homelessness, an emergency fund for the media and targeted measures for housing and for struggling businesses, we don't feel that the government has the same grasp of the urgency. We heard that the Minister of Finance is heading the CUSMA review, when at least two other ministers have this matter as their mandate: the Minister of Export Promotion, International Trade and Economic Development, and the Minister of Foreign Affairs. The fact that the Deputy Prime Minister is handling this issue underscores how important these negotiations are, and we're well aware of that. However, we believe that, in the current situation, parliamentarians and Quebeckers deserve a full-time minister to deal with emergencies, plan investments and to restore a balanced budget.

We're also disappointed with the way the Finance Committee manages its priorities. While the Conservatives and Liberals squabble over provincial and Quebec issues like the Canada Pension Plan, interprovincial trade and municipal zoning, actual federal issues are stalled. For example, for a fourth year in a row, the report on pre-budget consultations will be tabled in February, whereas our deadline for tabling the report is December. Putting off requests from hundreds of groups to just a few weeks before the budget isn't taking the matter seriously. And that's not even mentioning the countless studies and study proposals that have been on ice for months, even years without a report to the House:

- Impact of Inflation and Interest Rates on Mortgages in Canada
- Current State of Play on Green Finance, Green Investment, Transition Finance and Transparency, Standards and Taxonomy
- Policy Decisions and Market Forces That Have Led to Increases in The Cost of Buying or Renting a Home in Canada
- Current State of Fiscal Federalism in Canada

These studies are on top of one from the previous Parliament, which died on the Order Paper but deserves the attention of parliamentarians:

- Canada Revenue Agency's Efforts to Combat Tax Avoidance and Evasion

It's a bit frustrating, even alienating, that the Bloc Québécois, which wants to end the federal system in Quebec, seems to be the only party willing to use the power of parliamentarians to support the people, organizations and businesses it represents in Quebec. We will continue to take full advantage of the opportunity given to us by Quebeckers to represent them and bring the issues that are important to them to Ottawa. They can count on us to propose and push for solutions to their concerns, without falling to purely partisan interests. While the government drags its feet and has little interest in addressing these issues, the Bloc is keeping the focus on Quebeckers' priorities and will continue to prove its trustworthiness by being honest with Quebeckers. As an example of Liberal stonewalling, let's look at the government's latest economic statement. To sum up its policy, it gave a snapshot of the implementation of green transition programs. For the carbon capture, utilization and storage program, there have been three announcements, two different legislative proposals and one bill in almost 30 months. It's proof that absurdity doesn't kill, but it can spell doom for a government at the end of its reign, one for whom nothing seems to work. We hear from many groups that the government tells them their sector or field is a priority and important, but support never comes. Quebec deserves representatives that walk the talk.

So, in conclusion, while many of our recommendations were adopted by the committee, here are the ones we would have liked to see added to this fiscal year, while we wait for Quebeckers to give Quebec full control over its spending:

- Fix the issues with the processing of applications from] candidates from francophone Africa for the International Student Program (ISP) who are victims of discrimination by the federal government. This is unacceptable for a francophone nation such as Quebec and the federal government must do something about it.
- Take the necessary fiscal and public policy measures to prevent the Bank of Canada from triggering a serious recession in its fight against inflation, like it did in the early 1990s.
- Submit a plan for balancing the budget.
- Substantially increase the GST rebate for new housing.
- increase the Canada Health Transfer (CHT) so that the contribution to health care costs goes from 22% to 35%.