



HOUSE OF COMMONS  
CHAMBRE DES COMMUNES  
CANADA

# **PRE-BUDGET CONSULTATIONS IN ADVANCE OF THE 2025 BUDGET**

**Report of the Standing Committee on Finance**

**Peter Fonseca, Chair**

**DECEMBER 2024  
44th PARLIAMENT, 1st SESSION**

---

Published under the authority of the Speaker of the House of Commons

**SPEAKER'S PERMISSION**

The proceedings of the House of Commons and its Committees are hereby made available to provide greater public access. The parliamentary privilege of the House of Commons to control the publication and broadcast of the proceedings of the House of Commons and its Committees is nonetheless reserved. All copyrights therein are also reserved.

Reproduction of the proceedings of the House of Commons and its Committees, in whole or in part and in any medium, is hereby permitted provided that the reproduction is accurate and is not presented as official. This permission does not extend to reproduction, distribution or use for commercial purpose of financial gain. Reproduction or use outside this permission or without authorization may be treated as copyright infringement in accordance with the *Copyright Act*. Authorization may be obtained on written application to the Office of the Speaker of the House of Commons.

Reproduction in accordance with this permission does not constitute publication under the authority of the House of Commons. The absolute privilege that applies to the proceedings of the House of Commons does not extend to these permitted reproductions. Where a reproduction includes briefs to a Standing Committee of the House of Commons, authorization for reproduction may be required from the authors in accordance with the *Copyright Act*.

Nothing in this permission abrogates or derogates from the privileges, powers, immunities and rights of the House of Commons and its Committees. For greater certainty, this permission does not affect the prohibition against impeaching or questioning the proceedings of the House of Commons in courts or otherwise. The House of Commons retains the right and privilege to find users in contempt of Parliament if a reproduction or use is not in accordance with this permission.

Also available on the House of Commons website  
at the following address: [www.ourcommons.ca](http://www.ourcommons.ca)

**PRE-BUDGET CONSULTATIONS IN ADVANCE  
OF THE 2025 BUDGET**

**Report of the Standing Committee on  
Finance**

**Peter Fonseca  
Chair**

**DECEMBER 2024**

**44th PARLIAMENT, 1st SESSION**

## **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.

# **STANDING COMMITTEE ON FINANCE**

## **CHAIR**

Peter Fonseca

## **VICE-CHAIRS**

Jasraj Singh Hallan

Gabriel Ste-Marie

## **MEMBERS**

Yvan Baker

Rachel Bendayan

Adam Chambers

Don Davies

Julie Dzerowicz

Pat Kelly

Marty Morantz

Francesco Sorbara

Joanne Thompson

## **OTHER MEMBERS OF PARLIAMENT WHO PARTICIPATED**

James Bezan

Élisabeth Brière

Blaine Calkins

Michael Cooper

Julie Dabrusin

Marc Dalton

Raquel Dancho

Scot Davidson

Earl Dreeshen

Terry Duguid

Ted Falk

Michelle Ferreri

Peter Fragiskatos

Laila Goodridge  
Tracy Gray  
Lisa Hepfner  
Philip Lawrence  
Brian Masse  
Dan Mazier  
Ron McKinnon  
Greg McLean  
Mike Morrice  
Jeremy Patzer  
Scott Reid  
Anna Roberts  
Leah Taylor Roy

**CLERK OF THE COMMITTEE**

Alexandre Roger

**LIBRARY OF PARLIAMENT**

**Research and Education**

Brett Capwell, Analyst  
Mehrab Kiarsi, Analyst  
Michaël Lambert-Racine, Analyst  
Joëlle Malo, Analyst

# **THE STANDING COMMITTEE ON FINANCE**

has the honour to present its

## **TWENTY-FIRST REPORT**

Pursuant to its mandate under Standing Order 83.1, the committee has studied the Pre-Budget Consultations in Advance of the 2025 Budget and has agreed to report the following:





# TABLE OF CONTENTS

---

LIST OF RECOMMENDATIONS .....	1
PRE-BUDGET CONSULTATIONS IN ADVANCE OF THE 2025 BUDGET .....	63
Chapter One: Introduction .....	63
Chapter Two: Innovative and Productive Businesses.....	63
Industry and Innovation.....	66
Financial Institutions .....	69
Manufacturing .....	71
Natural Resources .....	73
Agriculture and Fisheries.....	76
Regulatory Environment .....	80
Chapter Three: A Healthy Population and A Skilled Workforce.....	81
Income Security, Food Security and Social Policy .....	83
Health.....	86
Employment, Labour and Immigration .....	91
Education and Skills Training.....	94
Indigenous Peoples.....	98
Equity, Diversity and Inclusion .....	101
Chapter Four: Affordable, Vibrant and Safe Communities .....	102
Housing.....	105
Infrastructure and Transportation.....	113
Arts, Culture and Media .....	121
Safety and Security .....	126
Environment.....	129
Chapter Five: A Competitive Fiscal Policy, Sustainable Finances and Efficient Government Operations.....	131
Income Tax.....	133

Excise Duties, Consumption Taxes and Carbon Pricing .....	136
National Finances .....	138
Federal Departments and Procurement.....	138
Chapter Six: Conclusion.....	141
APPENDIX A: PROPOSALS BY WITNESSES .....	143
APPENDIX B: LIST OF BRIEFS BY TOPIC.....	189
APPENDIX C: LIST OF WITNESSES .....	255
APPENDIX D: LIST OF BRIEFS .....	261
MINUTES OF PROCEEDINGS .....	297
DISSENTING OPINION OF THE CONSERVATIVE PARTY OF CANADA.....	299
SUPPLEMENTARY OPINION OF THE BLOC QUÉBÉCOIS .....	309
SUPPLEMENTARY OPINION OF THE NEW DEMOCRATIC PARTY OF CANADA .....	311

# 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**

**Support Canadian businesses in leveraging AI for economic growth by prioritizing domestic AI commercialization and data sovereignty strategies. .... 67**

## **Recommendation 2**

**Encourage strategic investments in AI. .... 67**

## **Recommendation 3**

**Make Budget 2023's investment in the College and Community Innovation Program permanent. .... 67**

## **Recommendation 4**

**Establish a polytechnic and college research growth fund to propel applied research solutions to Canada's major challenges. .... 67**

## **Recommendation 5**

**Evaluate the economic benefits of innovation granting councils and refocus their mandates towards intellectual property and R&D. .... 67**

## **Recommendation 6**

**Increase investments to support deep-tech incubators and commercialization to stimulate Canadian innovation and support SMEs. .... 67**

**Recommendation 7**

**Support research partnerships between organizations and universities to increase research and development activities, especially of SMEs..... 67**

**Recommendation 8**

**Implement framework legislation with specific mechanisms and measures to strengthen the Social Innovation and Social Finance ecosystem in Canada, following the lead of jurisdictions around the world and in Quebec. .... 67**

**Recommendation 9**

**Invest in an advanced technology accelerator for industries at the heart of the northeast semiconductor and quantum technology corridor..... 68**

**Recommendation 10**

**Support university hubs in quantum science and technology to strengthen collaborative relationships between universities as part of the renewal of Canada’s National Quantum Strategy. .... 68**

**Recommendation 11**

**Reform the SR&ED program, such that all Canadian companies doing research and development in Canada have equal access to the program..... 68**

**Recommendation 12**

**Finalize the reform of SR&ED tax credit to commercialize intellectual property..... 68**

**Recommendation 13**

**Promptly announce changes to the SR&ED program, raise the base rate and the eligible expenditure threshold, and make capital and pre-marketing expenditures eligible. .... 68**

**Recommendation 14**

**Implement a national innovation box (patent box) regime..... 68**

**Recommendation 15**

Reduce barriers for entrepreneurs from underrepresented groups and communities – including Black, Indigenous and women – by providing additional financial support, including renewing funding for the Black Entrepreneurship Program. .... 68

**Recommendation 16**

Implement a series of measures to promote intrapreneurship within Canadian companies and encourage this model’s implementation to increase productivity and business growth. .... 68

**Recommendation 17**

Implement an economic spillover lens to foreign direct investment. .... 69

**Recommendation 18**

Provide new funding for sustainable tourism and local economic development. .... 69

**Recommendation 19**

Promote business conversions to co-operatives for corporate succession planning. .... 69

**Recommendation 20**

Promote a harmonized, pro-innovation regulatory approach for the financial sector based on the key principle of “same activity, same risk, same regulation.” .... 69

**Recommendation 21**

Finalize and implement Canada’s Consumer-Driven Banking Framework in 2025. .... 69

**Recommendation 22**

Continue funding the Financial Consumer Agency of Canada to support its new mandate of overseeing the open banking framework. .... 70

**Recommendation 23**

Establish an industry advisory committee, including credit unions, to ensure the needs of the sector are communicated and taken into account as the Financial Consumer Agency of Canada takes on its new mandate of overseeing the open banking framework. .... 70

**Recommendation 24**

Consider the crucial role it must play in Canada’s legal and regulatory balance in the financial sector and take into account the provincial frameworks already in place, particularly with regard to Canada’s Consumer-Driven Banking Framework..... 70

**Recommendation 25**

Encourage initial public offerings and stimulate institutional investment in Canadian public and private companies, specifically by promptly eliminating the 30% rule for domestic investments by large pension funds, encouraging a minimum allocation of pension fund assets to venture capital, and eliminating eligibility criteria for tax incentives related to Canadian-controlled private corporation status..... 70

**Recommendation 26**

Amend the *Pension Benefits Standards Regulations, 1985* to require pension plans to adopt transition plans and reconcile their climate-related policies with their investment portfolio and require that federally regulated pension plan administrators, under their current obligations to establish a written statement of investment policies and procedures, determine how their climate resilience policies (mitigation and adaptation) pertain to the plan’s portfolio of investments and loans..... 70

**Recommendation 27**

Study the possibility of removing the federal qualifier from section 39.02 of the *Bank Act* and simply refer to a financial institution, an inclusive expression that already exists in the Act..... 70

**Recommendation 28**

**Develop a green and transition finance taxonomy, in accordance with the Sustainable Finance Action Council’s recommendations, as quickly as possible to set standards for classifying climate-related financial instruments and benchmarking climate risk management. .... 71**

**Recommendation 29**

**Make climate disclosures mandatory for companies incorporated under the *Canada Business Corporations Act*. .... 71**

**Recommendation 30**

**Adopt a coherent legislative framework that will enable the financial sector and federally regulated entities to align their activities with Canada’s international commitments and nationally legislated targets, as minimally defined by Bill S-243, An Act to enact the Climate-Aligned Finance Act and to make related amendments to other Acts, especially as it relates to the annual reporting on credible climate transition plans..... 71**

**Recommendation 31**

**Clarify its climate resilience commitments and investments, particularly with respect to housing and the national flood insurance program for properties at high risk of flooding..... 71**

**Recommendation 32**

**Fully fund the core operations of the Canada Mortgage Housing Corporation reinsurance subsidiary, which is needed to govern and implement a low-cost, high-risk National Flood Insurance Program..... 71**

**Recommendation 33**

**Reduce credit card swipe fees and remove credit card interchange fees on the tax portion of sales made by credit card, as was committed in 2019. .... 71**

**Recommendation 34**

**Increase incentives and enact reforms to stimulate innovation, investment, and the adoption of advanced technologies in Canada’s manufacturing sector. .... 72**

**Recommendation 35**

**Amend the Clean Technology Manufacturing Investment Tax Credit to include manufacturing of carbon capture and storage facilities. .... 72**

**Recommendation 36**

**Create a national strategy for the aerospace industry and create an aerospace development council consisting of sector stakeholders, including the unions, to put the strategy into effect. .... 72**

**Recommendation 37**

**Support innovation and research infrastructure in aerospace technologies developed by the École de technologie supérieure and its industrial partners. .... 72**

**Recommendation 38**

**Enhance protection from unfair steel imports through improved trade tools and enforcement, including through a better alignment with anti-circumvention standards in the United States. .... 73**

**Recommendation 39**

**Grow Canada’s share of the global zero-emission vehicles supply chain. .... 73**

**Recommendation 40**

**Increase zero-emission vehicles supply chain capacity, security and resiliency. .... 73**

**Recommendation 41**

**Make the 10% tax credit more flexible for investment in the electric vehicle supply chain in order to open eligibility to businesses operating in at least one segment of the chain. .... 73**

**Recommendation 42**

**Eliminate all subsidies, public financing, and other fiscal supports provided for the extraction of fossil fuels and the production of petrochemicals. .... 74**



**Recommendation 43**

Ensure that oil, gas and petrochemical companies fund the complete costs of the environmental clean-up of their operations..... 74

**Recommendation 44**

Create a climate recovery fund by imposing a new tax on oil and gas companies..... 74

**Recommendation 45**

Continue its support and funding for the deployment of clean energy and regional electricity transmission infrastructure. .... 74

**Recommendation 46**

Support electrical grid modernization by relaunching the Smart Renewables and Electrification Pathways Program and investing in a grid support program to align with rapid housing and infrastructure development. .... 74

**Recommendation 47**

Expand eligibility of the Clean Technology Investment Tax Credit to include intra-provincial transmission. .... 74

**Recommendation 48**

Invest into the Iqaluit Nukkiksautiit Hydro Project. .... 75

**Recommendation 49**

Expand the Clean Fuels Fund eligibility criteria to include hydrogen production and infrastructure to level the playing field with the United States. .... 75

**Recommendation 50**

Invest in domestic biofuel production and green solutions to power Canada’s transportation network..... 75

**Recommendation 51**

Support the production and supply of Canadian-made sustainable aviation fuel. .... 75

**Recommendation 52**

**Prioritize the production and supply of Canadian-made low carbon fuels..... 75**

**Recommendation 53**

**Put in place a loan program that enables lumber companies to borrow a portion of the duties collected on their exports to the United States. .... 75**

**Recommendation 54**

**Provide a federal support package for lumber companies with mechanisms to deal with bonding requirements..... 75**

**Recommendation 55**

**Provide adequate support for workers in the forestry industry who risk losing their jobs because of decrees intended to protect woodland caribou, and invest to support and diversify forestry activities. .... 75**

**Recommendation 56**

**Incentivize investment in the composite wood products manufacturing sector with dedicated measures that directly support the sector’s capital projects, growth and decarbonization..... 75**

**Recommendation 57**

**Encourage the production and use of sustainable, long-lived wood products by incenting and stimulating market acceptance of structural and non-structural wood products through the Canada Green Building Strategy and associated tax incentives for the private sector. .... 76**

**Recommendation 58**

**Establish a personal silvicultural savings and investment plan for Canadian forest owners..... 76**

**Recommendation 59**

**Support the rapid development of Canada’s critical mineral supply chains..... 76**

**Recommendation 60**

Invest in the Grays Bay Road and Port Project by:

- allocating amounts from the Critical Minerals Infrastructure Fund to enhance the project’s capabilities and develop connections to critical minerals projects and to the Northwest Territories;
- designating Grays Bay as a Northern Operational Support Hub; and
- ensuring that Canada is the primary construction funder once the project is shovel ready..... 76

**Recommendation 61**

Renew the Mineral Exploration Tax Credit and the Critical Mineral Exploration Tax Credit for a minimum of 5 years, thereby aligning availability of these two incentives..... 76

**Recommendation 62**

Amend the Clean Technology Manufacturing Investment Tax Credit to reduce the 90% threshold applicable to qualifying mineral activities to 50%..... 76

**Recommendation 63**

Use the Sustainable Agriculture Strategy to help producers in Canada be leaders in sustainable and innovative agriculture, with a resilient and diversified food system. .... 77

**Recommendation 64**

Invest in research, technology transfer and programs to support farming businesses in adopting beneficial management practices and in their efforts to fight climate change. .... 77

**Recommendation 65**

Provide a cost-sharing program for organic certification and provide permanent funding for the process of reviewing organic standards every five years. .... 77

**Recommendation 66**

Foster sustainable agricultural practices by funding the ecosystem services provided, maximizing the economic and environmental performance of marginal land, and implementing a soil health strategy. .... 77

**Recommendation 67**

Develop programming and infrastructure that support the adoption and implementation of sustainable technology on Canadian farms. .... 77

**Recommendation 68**

Permanently set the interest-free limit for advances under the Advance Payment Program to \$350,000. .... 78

**Recommendation 69**

Continue funding and improve the AgriRecovery program to intervene promptly among agricultural businesses that have suffered serious losses due to extreme weather events. .... 78

**Recommendation 70**

Expand the AgriStability program by increasing the coverage rate to 85% of the reference margin while keeping the compensation rate of 80% as introduced in the Sustainable Canadian Agriculture Partnership..... 78

**Recommendation 71**

Protect family farmland and facilitate succession by creating an Agricultural Gifts Program and a fund to support access to farmland. .... 78

**Recommendation 72**

Create a new funding program that supports agriculture aid and partner initiatives in developing countries that share the skills, expertise and practices of Canadian farmers. .... 78

**Recommendation 73**

Provide a 40% tax credit to small-scale agricultural businesses that purchase equipment to ensure growth and profitability. .... 78

**Recommendation 74**

**Enact policies that promote farmers’ ability to repair and choose their equipment. .... 78**

**Recommendation 75**

**Improve tax assistance for food donations made by an agricultural producer. .... 78**

**Recommendation 76**

**Create a limited statutory deemed trust, as established in Bill C-280, the Financial Protection for Fresh Fruit and Vegetable Farmers Act, to provide critical financial protection to produce sellers..... 79**

**Recommendation 77**

**Upholds its commitment to protect supply-managed sectors in all future trade negotiations and continue to roll out, in a timely and efficient manner, the mitigation programming to egg and poultry farmers as a result of the market concessions granted under recent trade agreements. .... 79**

**Recommendation 78**

**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). .... 79**

**Recommendation 79**

**Ensure the reciprocity of production standards – including animal welfare measures and food safety practices – between domestic and imported products, and increase resource allocation to the Canadian Food Inspection Agency to ensure capacity for enforcement. .... 79**

**Recommendation 80**

**Establish food labelling guidelines and standards of identity for simulated or imitation product alternatives to increase transparency in the Canadian marketplace and allocate resources to the Canadian Food Inspection Agency to ensure the enforcement of guidelines and regulations..... 79**

**Recommendation 81**

Ensure the Canadian Food Inspection Agency is appropriately resourced during a time of crisis regarding animal health to better support Canadian farmers. .... 79

**Recommendation 82**

Increase funding resources for core fisheries science in support of management decision-making. .... 79

**Recommendation 83**

Prioritize the hiring and retention of fisheries scientists specializing in quantitative stock assessment. .... 80

**Recommendation 84**

Recognize that marine conservation and sustainable use cannot be viewed as mutually exclusive. .... 80

**Recommendation 85**

Implement rebate programs to incentivize the adaptation of more sustainable commercial fishing gear and technologies. .... 80

**Recommendation 86**

Support a national seafood marketing and communications program. .... 80

**Recommendation 87**

Exempt regulated utilities from the Excessive Interest and Financing Expenses Limitation rules. .... 80

**Recommendation 88**

Mandate an economic lens for regulators, where appropriate, to attract new economic opportunities to Canada, reduce red tape, and increase economic growth and competitiveness. .... 80

**Recommendation 89**

**Modernize Canada’s regulatory system and reduce red tape to support the Canadian manufacturing sector. .... 81**

**Recommendation 90**

**Cut red tape for small businesses..... 81**

**Recommendation 91**

**Modernize Canada’s regulatory framework to increase investment, economic growth, and jobs by addressing the web of overlapping regulations between Canadian jurisdictions, so businesses are better able to trade within Canada and beyond. .... 81**

**Recommendation 92**

**Create a transparent registry of interprovincial and regulatory barriers to trade that inhibit productivity and efficiency. .... 81**

**Recommendation 93**

**Expedite credential recognition to let qualified workers fully use their skills wherever they are needed across the country. .... 81**

**Recommendation 94**

**Create dignified income support programs to support people aged 18 to 64 living in households experiencing food insecurity and poverty by transforming the GST/HST credit into a Groceries and Essentials Benefit and, the Canada Workers Benefit, into an enhanced Canada Working-Age Supplement. .... 84**

**Recommendation 95**

**Develop a national basic income program using one of the provinces as a demonstration pilot. .... 84**

**Recommendation 96**

**Increase Old Age Security benefits for seniors aged 65 to 74..... 84**

**Recommendation 97**

Enhance the Old Age Security program indexing formula to ensure that annual indexation is the highest of the Statistics Canada’s Consumer Price Index or salaries. .... 84

**Recommendation 98**

Commit to reducing food insecurity by 50% and eliminating severe food insecurity by 2030, relative to 2021 levels..... 84

**Recommendation 99**

Continue and extend funding for the National School Food Program..... 84

**Recommendation 100**

Embed the National School Food Program into legislation to secure long-term funding and stability for students. .... 85

**Recommendation 101**

Increase the Canada Disability Benefit to lift all Canadians living with disabilities above the poverty line and detach eligibility from the Disability Tax Credit..... 85

**Recommendation 102**

Establish a pathway to eligibility for the Canada Disability Benefit through provincial and territorial income assistance programs for people with disabilities. .... 85

**Recommendation 103**

Expand the home accessibility tax credit to explicitly cover home modifications that address the needs of all people living with disabilities. .... 85

**Recommendation 104**

Convert the Canada caregiver credit from a non-refundable tax credit to a refundable tax-free benefit, per the 2021 Minister of finance Mandate letter commitment. .... 85



**Recommendation 105**

**Implement a monthly refundable tax credit for home support services to enhance the affordability and accessibility of senior care, using the Quebec model as a blueprint..... 85**

**Recommendation 106**

**Close the parental leave gap to ensure that every newborn in Canada has the right to protected time with a parent or caregiver with adequate income during at least the first 6 months (26 weeks) of life. .... 85**

**Recommendation 107**

**Expand non-profit and publicly owned early learning and child care by increasing the federal transfers to the provinces and territories under the Canada-wide Early Learning and Child Care Agreements. .... 85**

**Recommendation 108**

**Re-structure and advance funding under an *Act Respecting First Nations, Inuit and Métis children, youth and families* to advance the reduction of the number of Métis children in care. .... 86**

**Recommendation 109**

**Support the development of a Métis-specific “Child First Initiative” aimed at enhancing family support and community resources to realize greater social, educational, and health outcomes..... 86**

**Recommendation 110**

**Commit funding to meet the long-standing target of 0.7% Official Development Assistance to gross national income over five years, in support of achievement of the Sustainable Development Goals by 2030, with a focus on the rights and needs of children..... 86**

**Recommendation 111**

**Address climate goals through targeted actions for children, including expanding ambitious nationally-determined contributions and embedding a child-rights lens to climate action. .... 86**

**Recommendation 112**

Designate an annual Nonprofit Day of Appreciation to recognize the economic and social contributions of the non-profit organizations across Canada. .... 86

**Recommendation 113**

Continue to support the important work of the United Nations Relief and Works Agency for Palestine Refugees in the Near East and increase Canada’s contributions..... 86

**Recommendation 114**

Support the Canadian Cardiovascular Society in defining wait times targets for screening, diagnosis, and management of heart failure as part of Canada’s health systems’ recovery from COVID-19. .... 87

**Recommendation 115**

Provide funding for bi-annual visits to podiatrists for individuals living with diabetes to proactively manage foot health and prevent complications. .... 87

**Recommendation 116**

Provide funding for annual podiatric visits for senior citizens, particularly those in rural or underserved areas, to manage age-related foot conditions, improve mobility, and prevent falls and complications that may lead to hospitalization. .... 87

**Recommendation 117**

Provide earmarked funding for the implementation of the National Autism Strategy..... 87

**Recommendation 118**

Create a new refundable income tax credit to help offset the high cost of gluten-free foods..... 87

**Recommendation 119**

Invest in research and work with health charities to enhance research in Canada. .... 87

**Recommendation 120**

Enhance the quality of arthritis statistics and health data. .... 87

**Recommendation 121**

Ensure that the barriers in cancer clinical trials are addressed as the federal government continues to modernize clinical trial systems. .... 88

**Recommendation 122**

Accelerate multiple sclerosis (MS) research for a cure by supporting MS Canada to co-lead a global initiative to prevent MS with an investment in leading-edge MS research. .... 88

**Recommendation 123**

Invest to expand CAPTURE ALS from a pilot initiative to a world-leading platform to enable Canadian and global researchers to understand why people experience ALS symptoms and progression differently and, in turn, help identify treatment targets, support earlier diagnosis, strengthen clinical trials, reduce economic burden associated with the disease and improve the quality of life for the more than 4,000 Canadians affected by ALS..... 88

**Recommendation 124**

Invest in cures research for type 1 diabetes, with a focus on cell therapy research to get closer to functional cures for the disease. .... 88

**Recommendation 125**

Implement an ambitious vision for health research and innovation in Canada, supported by increased funding, that fosters a strong research ecosystem. .... 88

**Recommendation 126**

Establish a universal, comprehensive and single-payer pharmacare program through promptly negotiating bilateral agreements with the provinces and ensuring adequate funding for the program. .... 88

**Recommendation 127**

Ensure equitable and comprehensive access through national pharmacare and other federal pharmaceutical policy initiatives. .... 88

**Recommendation 128**

Maintain Quebec’s universal and mixed pharmacare plan and telemedicine services, including the coverage offered by Quebec employers through private providers..... 89

**Recommendation 129**

Prioritize patient needs and preferences, comprehensive medication access, quick approval for new drugs, and the sustainability of Canadian health care in developing the national pharmacare program. .... 89

**Recommendation 130**

Finalize funding for the National Strategy for Drugs for Rare Diseases to include all provinces and territories and expand the plan to consider the broader aspects and issues related to rare disorders..... 89

**Recommendation 131**

Make research on the brain and mental health a national priority with stable, targeted funding for the creation of a Canadian brain research initiative, and a dedicated, sustained commitment to fund this priority to improve health outcomes and quality of life for people in Canada. .... 89

**Recommendation 132**

Restore funding for the national Dementia Strategy. .... 89

**Recommendation 133**

Invest to implement national standards for diagnosis, treatment and care for Alzheimer’s disease and dementia..... 89

**Recommendation 134**

Invest in a Community Mental Health Fund to build capacity for mental health organizations. .... 89

**Recommendation 135**

Provide funding, starting in 2025-2026, to the Public Health Agency of Canada to develop a National Suicide Prevention Strategy. .... 89

**Recommendation 136**

Provide funding in 2025-2026 to Health Canada to develop a strategic framework on youth mental health. .... 90

**Recommendation 137**

Increase access to culture-based, and intergenerational trauma-informed mental health and wellness interventions for First Nations communities. .... 90

**Recommendation 138**

Improve health outcomes of Métis citizens through self-determination by investing in the Canada-Métis Nation Health and Wellness Sub-Accord. .... 90

**Recommendation 139**

Establish a federal fund to create a national network of addictions treatment facilities administered in accordance with the *Canada Health Act* and provide a five-year investment to secure and expand supervised consumption and harm reduction services nationally, as part of a comprehensive suite of measures..... 90

**Recommendation 140**

Create a national peer-support fund through a funding allocation to the Substance Use and Addictions Program. .... 90

**Recommendation 141**

Work with the physical activity sector to develop and implement the Active Canada Action Plan. .... 90

**Recommendation 142**

Enhance the First Nations health workforce to bring accessible care closer to home. .... 90

**Recommendation 143**

Ensure the ongoing collection of pan-Canadian health sector workforce data across the public and private sectors. .... 90

**Recommendation 144**

Expand the list of countries eligible for automatic certification by the College of Family Physicians of Canada. .... 91

**Recommendation 145**

Work with other orders of government to introduce limited certification options for international medical graduates from qualifying countries so that they can provide care in Canada as they work towards full certification. .... 91

**Recommendation 146**

Work with other orders of government to investigate the possibility of condensing the current time requirements prior to full certification of international medical graduates. .... 91

**Recommendation 147**

Work with other orders of government to build mentorship and exam preparation processes to ensure success and smooth adaptation to the Canadian work environment of international medical graduates. .... 91

**Recommendation 148**

Restore the Employment Insurance (EI) temporary measures including a lower, uniform entrance requirement of 420 hours and other measures to increase access to EI benefits and active labour-market programming. .... 92

**Recommendation 149**

Prioritize a reform of the Employment Insurance program that adequately and permanently solves the “black hole” problem, establishes a universal entrance requirement based on a hybrid criterion of hours and insurable weeks, allows for the stacking of special benefits and regular benefits, and limits disentitlements from benefits. .... 92

**Recommendation 150**

**Review how the Employment Insurance system functions in order to increase eligibility, make benefits more generous and correct the discrimination that this system perpetuates. .... 92**

**Recommendation 151**

**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. .... 92**

**Recommendation 152**

**Place the Employment Insurance fund outside its accounting parameters..... 92**

**Recommendation 153**

**Restore the top-up to provincial and territorial Labour Market Development Agreement transfers withheld from Budget 2024 and take other steps to strengthen training and workforce development. .... 92**

**Recommendation 154**

**Restore funding for the Labour Market Development Agreements and the Workforce Development Agreements..... 92**

**Recommendation 155**

**Increase workforce attraction and training funding in the aerospace industry, in partnership with provincial governments, which have jurisdiction in these fields..... 93**

**Recommendation 156**

**Introduce a refundable career extension tax credit to compensate experienced workers for reductions in Guaranteed Income Supplement benefits and encourage them to remain in the workforce. .... 93**

**Recommendation 157**

**Increase the total earnings exemption on income from employment or self-employment to \$6,500 in calculating the Guaranteed Income Supplement. .... 93**

**Recommendation 158**

Scale up investment in workforce preparedness by creating green job and training opportunities for youth, expanding regional workforce development approaches, enabling Indigenous economic pathfinding, and undertaking the labour market analysis needed for a smooth transition to a low-carbon economy. .... 93

**Recommendation 159**

Establish a Youth Climate Corps to provide jobs and training for Canadian youth aged 15 and under to address the climate crisis with an investment that would grow to accommodate demand..... 93

**Recommendation 160**

Increase funding for the Canada Summer Jobs program and prioritize job programs that provide staffing for accessible camp and physical activity experiences for children, youth and adults in all parts of Canada. .... 93

**Recommendation 161**

Develop an “All of Ministries” approach to immigration that coordinates support and funding from different federal departments in addition to Immigration, Refugees and Citizenship Canada..... 93

**Recommendation 162**

Implement a more flexible funding model for the settlement and integration sector..... 94

**Recommendation 163**

Continue its expansion of the Canada Student Loan forgiveness program to include audiologists, dietitians, chiropractors, denturists, occupational therapists, optometrists, and speech-language pathologists. .... 94

**Recommendation 164**

Provide an additional amount to the Terry Fox Humanitarian Award to increase the value of the scholarship while maintaining the number of awards granted to Canadian youth..... 94



**Recommendation 165**

Increase the maximum Canada Student Grant. .... 94

**Recommendation 166**

Provide proportional official language education funding, both in English and French, to accommodate the influx of newcomers to Canada. .... 94

**Recommendation 167**

Maintain competitive Canadian graduate student funding levels by indexing awards to inflation. .... 94

**Recommendation 168**

Narrow the Indigenous post-secondary education gap by raising the funding for Post-Secondary Student Support Program and equivalent Métis and Inuit Post-Secondary Education Strategies to reflect increasing Indigenous secondary school graduation rates. .... 95

**Recommendation 169**

Reinvest in and reopen applications for the Post-Secondary Institutions Strategic Investment Fund (or create a new green campus fund) to help campuses across the country lower GHG emissions, build capacity to help meet Canada’s labour market needs, and grow for the future..... 95

**Recommendation 170**

Permanently increase the College and Community Innovation Program budget and allocate funding to equitably fund and expand the Technology Access Centre program. .... 95

**Recommendation 171**

Build on past investments in skills training by making a strategic reinvestment to support the Business + Higher Education Roundtable’s national work-integrated learning programming. .... 95

**Recommendation 172**

Undertake an inventory of critical skills training infrastructure to ensure Canada has the training space necessary to meet the needs in key economic sectors going forward, in conjunction with the Critical Skills and Training Infrastructure Fund. .... 95

**Recommendation 173**

Restore support for the three nationally recognized institutions for professional training in the audiovisual sector by reintroducing the National Training Program and the Film and Video Sector..... 95

**Recommendation 174**

Attract the next generation of tradespeople by increasing funding to the Apprenticeship Incentive Grant. .... 95

**Recommendation 175**

Foster a net-zero economy by investing in workforce development to provide training and skills development paths that are aligned with projected growth sectors in a clean economy and providing paid internship and training programs for young people seeking careers in climate- and nature-related sectors. .... 96

**Recommendation 176**

Invest in the Student-Work Placement Program to create work-integrated learning opportunities for post-secondary students. .... 96

**Recommendation 177**

Announce ongoing investments under the Student Work Placement Program until 2030..... 96

**Recommendation 178**

Invest in workforce readiness through continued investment in the Student Work Placement Program and in artificial intelligence work-related learning opportunities for students..... 96

**Recommendation 179**

**Renew the Global Skills Opportunity program to send Canadian students abroad to equip them with the skills required to thrive in a rapidly changing labour market. .... 96**

**Recommendation 180**

**Replace the Canada Training Credit with a voluntary professional development savings plan. .... 96**

**Recommendation 181**

**Expand funding for applied research at Canada’s colleges, cégeps and institutions to drive ongoing innovation in new and emerging technologies. .... 96**

**Recommendation 182**

**Support the development of interdisciplinary research, issues-oriented research and the international missions of the new umbrella organization for research funding through a new dedicated investment. .... 96**

**Recommendation 183**

**Expand financial support for research commercialization and knowledge mobilization programs. .... 97**

**Recommendation 184**

**Leverage the skills of academic researchers to grow research and development and commercialization opportunities. .... 97**

**Recommendation 185**

**Provide the budget increases promised in Budget 2024 to the granting agencies now and use the funds to rebalance the funding system as follows:**

- **allocate the increase to the base budget of the three granting agencies among them on a pro-rata basis to faculty, students and post-doctoral fellows in the disciplines they cover and allocate this increase to core grant programs to enable researchers to increase the number and value of scholarships available to students under their supervision; and**

- establish a minimum gradual Canada Research Chair quota within two years based on the institution’s relative faculty weight of the overall Canadian faculty; use the same formula to establish the minimum quota for Canadian graduate scholarships, applied to the graduate student population and post-doctoral fellows; and distribute a minimum of 50% of the funds of the relevant programmes within five years. .... 97

**Recommendation 186**

Explicitly state the duty to support research development across Canada’s academic regions and cities in the mission statement of the new framework organization and the three granting agencies. .... 97

**Recommendation 187**

Dedicate a significant portion of new research investments to supporting the production and dissemination of scientific research results in French. .... 97

**Recommendation 188**

Create grant programs for cross-disciplinary research groups, particularly to address health issues..... 98

**Recommendation 189**

Match Budget 2024 investments with increased support for the full costs of research through the Research Support Fund and Incremental Project Grants. .... 98

**Recommendation 190**

Fully support enhancing Canada’s digital research infrastructure as an enabler of world-class research initiatives. .... 98

**Recommendation 191**

Act immediately to maximize support for the development of research collaborations through Canada’s participation in Horizon Europe. .... 98

**Recommendation 192**

Provide funding for full participation in the *United Nations Declaration on the Rights of Indigenous Peoples Act's* implementation oversight mechanisms, and targeted Action Plan Measures implementation activities. .... 98

**Recommendation 193**

Provide investments to support the resolution of specific claims, and joint legislative and policy reform, including funds to establish an Independent Centre for the Resolution of Specifics Claims. .... 98

**Recommendation 194**

Develop new fiscal arrangements for First Nations. .... 99

**Recommendation 195**

Pursue legislation to institutionalize the *Canada-Métis Nation Accord* and Permanent Bilateral Mechanism..... 99

**Recommendation 196**

Advance Métis women and gender equality through Métis Nation governance, support for capacity-building and core funding for Métis women and gender equality initiatives..... 99

**Recommendation 197**

Advance economic reconciliation with Indigenous Nations and support the North and remote communities..... 99

**Recommendation 198**

Expand and coordinate existing investments and programs to deliver retrofits that integrate health, affordability, and adaptation targets, and accommodate the unique needs of Indigenous, northern and remote communities..... 99

**Recommendation 199**

Provide investments to fully implement the *Indigenous Languages Act*. .... 99

**Recommendation 200**

**Provide financial support to the National Aboriginal Capital Corporations Association to provide strategic top-ups to Indigenous financial institutions that require additional support to increase their capital base and ensure consistency across the network. .... 99**

**Recommendation 201**

**Fund the Aboriginal Savings Corporation of Canada to establish a national First Nations home ownership program. .... 99**

**Recommendation 202**

**Provide ongoing, stable, flexible and sufficient financial support to National Aboriginal Capital Corporations Association to develop permanent tailored services for young Indigenous entrepreneurs..... 100**

**Recommendation 203**

**Provide ongoing, stable, flexible and sufficient financial support to the National Aboriginal Capital Corporations Association in establishing a permanent program aimed at supporting Indigenous entrepreneurs in tourism..... 100**

**Recommendation 204**

**Fund the National Aboriginal Capital Corporations Association to establish and administer a First Nations-Led Procurement Organisation..... 100**

**Recommendation 205**

**Provide funding to establish a dedicated infrastructure monetization fund and for fund operations for First Nations seeking innovative ways to address their housing and infrastructure needs, and for loan servicing on First Nations Finance Authority’s infrastructure “Reconciliation Debenture.” ..... 100**

**Recommendation 206**

**Support the development of a bonding and surety fund to provide the required collateral for on-reserve Indigenous-led contractors that enables them to get market-price insurance to fairly bid on infrastructure contracts, and support the research, engagement and creation of a stand-alone not-for-profit authority, governed by Indigenous contractors..... 100**

**Recommendation 207**

**Support regulatory changes, enabled under section 141 of the *First Nations Fiscal Management Act*, to allow First Nations Finance Authority to lend directly to special purpose vehicles where a federal or provincial loan guarantee is applied or where provincial or territorial backed entities is providing long-term guaranteed agreements. .... 100**

**Recommendation 208**

**Allocate annual funding to Women and Gender Equality Canada’s Women’s Program for core funding or renewable capacity building grants for feminist organizations that operate at the national level. .... 101**

**Recommendation 209**

**Increase the international assistance envelope to build on Canada’s leadership in supporting women’s rights and feminist movements globally and ensure that further assistance to Ukraine be provided in addition to the existing aid envelope so that it does not impinge on the increase of assistance to the rest of the world. .... 101**

**Recommendation 210**

**Support diversity and inclusion in the skilled trades by mandating Community Benefits Agreements on federally funded infrastructure projects. .... 101**

**Recommendation 211**

**Continue to implement Canada’s Black Justice Strategy, in consultation with Black communities across Canada, to address anti-Black racism and systemic discrimination in the criminal justice system. .... 101**

**Recommendation 212**

**Renew and enhance the Supporting Black Canadian Communities Initiative. .... 101**

**Recommendation 213**

**Ensure the permanence of the Black-Led Philanthropic Endowment Fund by supporting full rights and interests to the Foundation for Black Communities. .... 101**

**Recommendation 214**

**Review all federal grant programs to ensure that only projects that align with Canada’s Anti-Racism Strategy receive federal funding. .... 102**

**Recommendation 215**

**Invest in a dedicated national anti-Islamophobia strategy that includes increased funding both to Canada’s Special Representative Office on Islamophobia, as well as to the York University Islamophobia Research Hub and an investment into public education campaigns to drive down anti-Muslim sentiment..... 102**

**Recommendation 216**

**Dedicate funding to develop a five-year program to enhance the literacy of the International Holocaust Remembrance Alliance working definition of antisemitism amongst post-secondary aged Canadians..... 102**

**Recommendation 217**

**Provide funding for the Holodomor National Awareness Tour Program. .... 102**

**Recommendation 218**

**Extend the current GST/HST relief for purpose-built rental housing to include non-profit affordable ownership housing. .... 105**

**Recommendation 219**

**Remove the GST paid on the sale of affordable homes built by non-profit affordable homeownership providers until those homes are sold to market. .... 105**

**Recommendation 220**

**Extend GST exemptions to not-for-profit builders and social service providers operating and building transitional housing units. .... 105**

**Recommendation 221**

**Significantly improve the GST new housing rebate..... 106**



**Recommendation 222**

**Relaunch Canada Mortgage and Housing Corporation’s First-Time Home Buyer Incentive, with improved eligibility criteria. .... 106**

**Recommendation 223**

**Implement a punitive capital gains tax on speculative investments of non-principal residence, single-family homes, if not held for at least two years..... 106**

**Recommendation 224**

**Support new financial instruments that track speculative housing demand..... 106**

**Recommendation 225**

**Secure existing affordable rental homes through an accelerated and sector-led Canada Rental Protection Fund to enable co-operative and non-profit housing organizations to purchase rental properties that are for sale. .... 106**

**Recommendation 226**

**Increase funding for the new Canada Rental Protection Fund and reserve this funding exclusively for various forms of social housing. .... 106**

**Recommendation 227**

**Support and incentivize purpose-built rental housing, including by allowing capital gains deferral where proceeds are re-invested in social housing. .... 106**

**Recommendation 228**

**Continue funding and further enhance the Tenant Protection Fund. .... 106**

**Recommendation 229**

**Tie federal housing funding to a 5-year moratorium on rent increases beyond inflation targeted at temporary rent control across the country..... 106**

**Recommendation 230**

**Increase the Canada Housing Benefit and reform unnecessarily restrictive qualifications. .... 107**

**Recommendation 231**

Place conditions on federal funding for purpose-built rentals to ensure that at least 25% of all new rental units have a form of rent control or are rent-geared-to income units. .... 107

**Recommendation 232**

Adjust the affordability criteria so that rents are affordable for the clientele targeted by various programs and invest the necessary funds to make the projects sustainable. .... 107

**Recommendation 233**

Continue to invest a portion of the Affordable Housing Fund into affordable homeownership. .... 107

**Recommendation 234**

Earmark the Affordable Housing Fund to the non-profit sector, increase funding for the Rapid Housing Stream and enhance its “subsidy” stream with the expectation that government funding will be sufficient to complete project financing packages. .... 107

**Recommendation 235**

Provide sufficient funding for the Affordable Housing Fund and the Apartment Construction Loan Program so that all projects that meet the criteria can be funded..... 107

**Recommendation 236**

Commit to creating 500,000 new affordable housing units within 5 years, and allocate a sizable portion as non-market or rent-geared-to-income public housing. .... 107

**Recommendation 237**

Establish targets and timelines for increasing non-market rental housing’s share of Canada’s total housing stock to align with other developed OECD countries by 2034. .... 107

**Recommendation 238**

**Aim to achieve a Canadian non-market housing rate of 20%. ..... 107**

**Recommendation 239**

**Increase investments in non-market housing, including not-for-profit and co-operative housing, to match average funding for social housing by other developed OECD countries. .... 108**

**Recommendation 240**

**Reallocate all funding for the construction, maintenance and renovation of housing in Canada’s Housing Plan as well as additional funding to significantly expand social housing in Canada, including public social, cooperative and non-profit housing units. .... 108**

**Recommendation 241**

**Make the Federal Community Housing Initiative permanent..... 108**

**Recommendation 242**

**Offer low-cost loans to non-profit and co-op housing providers and builders by reallocating existing financing or opening new finance options. .... 108**

**Recommendation 243**

**Eliminate taxes for non-profit and co-op housing providers and builders to reduce financial burdens, including developers of student housing. .... 108**

**Recommendation 244**

**Prioritize the allocation of surplus public land for housing to non-profits and co-ops instead of private developers at no or very low cost and provide new, recurring and predictable funding for the Federal Lands Initiative for this purpose. .... 108**

**Recommendation 245**

**Create a federal financing program targeted at building significantly more co-operative homes across Canada, informed by the measures implemented by the Canada Mortgage and Housing Corporation in the 1970s and 1980s to**

stimulate the creation of affordable housing units by non-profit co-operative housing. .... 108

**Recommendation 246**

Ensure that the eligibility criteria for the new Co-op Housing Development Program require that affordability thresholds be met to ensure low- and modest-income renter households have adequate housing. .... 109

**Recommendation 247**

Maintain and fund a pre-startup fund for social housing in a loan or grant form, like the Canada Mortgage and Housing Corporation’s Seed Funding program, that is sufficient to meet needs, to support the initial phases of project development..... 109

**Recommendation 248**

Reach agreements with provincial and territorial government to pool funds under a self-sustaining program specifically designed to fund community and social housing to create a funding continuum that accelerates project delivery..... 109

**Recommendation 249**

Continue discussions with other levels of governments to ensure that funding related to housing financing programs are rapidly deployed. .... 109

**Recommendation 250**

Adjust federal programs that help fund affordable housing to align with Quebec programs sponsored by the Société d’habitation du Québec and other public or private funders to encourage their inclusion in the same funding package, and thereby speed up product delivery. .... 109

**Recommendation 251**

Ensure that the affordability criteria used to determine base rent costs by region are adjusted to the local reality of each community and social housing construction program to maintain consistency with Quebec programs and encourage their inclusion in the same funding package. .... 109

**Recommendation 252**

**Adjust the grant application forms by retaining the same references and definitions to ensure program compatibility. .... 109**

**Recommendation 253**

**Establish gender-responsive budgeting processes to address differing impacts on the housing experiences of women and gender-diverse persons that recognizes the distinctive and urgent obligation to protect the right to life of Indigenous women, girls and gender-diverse people in accordance with the National Inquiry into Missing and Murdered Indigenous Women and Girls’ Calls to Justice..... 110**

**Recommendation 254**

**Advance Indigenous housing rights by fully implementing the Urban, Rural and Northern Indigenous Housing Strategy. .... 110**

**Recommendation 255**

**Address the critical housing needs of the Métis Nation by re-allocating Urban, Rural, and Northern Indigenous Housing funding through a distinctions-based approach..... 110**

**Recommendation 256**

**Provide Yänonhchia’ Housing Finance with funding to establish its capital facility and support its phase I activities, which will enable it to expand its on-reserve housing renewal and financing activity outside of Quebec to five additional regions in Canada to support residential construction and employment, and mitigate the housing crisis in Indigenous communities. .... 110**

**Recommendation 257**

**Add students to the National Housing Strategy’s priority populations. .... 110**

**Recommendation 258**

**Further integrate funding for student housing construction and renovation projects into funding programs for affordable housing. .... 110**

**Recommendation 259**

**Create a specific fund for the acquisition, construction, renovation and operation of student housing for new constructions and existing residences. .... 110**

**Recommendation 260**

**Support the development of student residences in all regions, not just in large urban centres. .... 111**

**Recommendation 261**

**Renew the Women and Children Shelter and Transitional Housing Initiative as an ongoing initiative of the National Housing Strategy. .... 111**

**Recommendation 262**

**Amend the National Housing Strategy to establish a new ten-year investment for the dedicated acquisition, conversion, and construction of 100,000 supportive mental health housing units and strengthen intergovernmental coordination to unlock access to operational dollars. .... 111**

**Recommendation 263**

**Move quickly to reach agreements with the provinces and territories on the conditions for using the funding for addressing homeless encampments. .... 111**

**Recommendation 264**

**Adopt a Special Advisor on Homelessness and Homeless Encampments to coordinate, oversee, and implement an interjurisdictional plan to address and prevent homelessness and encampments on a priority basis. .... 111**

**Recommendation 265**

**Adjust investments in homelessness programs in alignment with the Parliamentary Budget Officer report, with a view to ending homelessness within clear timelines and monitoring processes to track progress. .... 111**

**Recommendation 266**

**Invest in deeply affordable housing and reduce chronic homelessness by partnering with the non-profit sector. .... 111**

**Recommendation 267**

**Develop a capital funding program for temporary housing and vulnerable populations. .... 111**

**Recommendation 268**

**Allow continuous type funding for programs specifically aimed at building community housing and social housing for vulnerable clienteles instead of falling back on the project proposal approach. .... 112**

**Recommendation 269**

**Prioritize projects aimed at housing low-income households and specific vulnerable clienteles rather than following the “first come, first served” principle until all funds have been expended. .... 112**

**Recommendation 270**

**Stimulate offsite construction technologies and supply across the housing continuum through various funding streams, including incentives under the Housing Accelerator Fund and the new Homebuilding Technology and Innovation Fund. .... 112**

**Recommendation 271**

**Establish a permanent mechanism to collaborate and coordinate housing policy and development, such as a national housing secretariat or roundtable, that brings together all levels of government with housing stakeholders to coordinate housing policy and development across the housing continuum and address the housing crisis. .... 112**

**Recommendation 272**

**Consider allowing mortgages on new energy-efficient certified homes to have an increased maximum amortization period. .... 112**

**Recommendation 273**

**Consider extending the maximum amortization period for insured mortgages to 30 years for all buyers. .... 112**

**Recommendation 274**

Ease the stress test by relaxing or eliminating the mortgage renewal test, periodically reviewing increases in the mortgage contract rate based on financial market conditions to avoid amplifying real estate market cycles, and allowing borrowers to qualify for a five-year fixed rate when taking out a mortgage – regardless of the type of loan – if it is more advantageous..... 112

**Recommendation 275**

Engage with stakeholders to develop and implement a National Infrastructure Assessment and create a long-term strategy for addressing infrastructure needs in communities across Canada..... 113

**Recommendation 276**

Involve industry stakeholders in the early stages of all federal infrastructure projects to ensure optimal return on investment and cost assurance. .... 113

**Recommendation 277**

Acknowledge the need for long-term, consistent infrastructure spending – particularly for the underground infrastructure sector – and renew funding for the Investing in Canada Infrastructure Program. .... 113

**Recommendation 278**

Increase the funding allocated to the Canada Community-Building Fund and move quickly to reach agreements with the provinces and territories to ensure that the funding provided for under the Canada Housing Infrastructure Fund is made available to municipalities. .... 114

**Recommendation 279**

Reinvest in parks, sport, and recreation infrastructure to ensure the health and well-being of the population. .... 114

**Recommendation 280**

Significantly increase its investment in the Disaster Mitigation and Adaptation Fund to accelerate the deployment of climate-resilient infrastructure. .... 114



**Recommendation 281**

**Help fund the AdapT Institute to promote resilient infrastructure and a sustainable economy in Canada..... 114**

**Recommendation 282**

**Bring forward the start date for the funding provided for under the Canada Public Transit Fund to ensure public transit systems have equitable and rapid access to capital funding and move quickly to reach agreements with the provinces and territories on the terms for using this funding while respecting municipal jurisdiction over land-use planning. .... 114**

**Recommendation 283**

**Streamline the application process and remove barriers to the Canada Public Transit Fund to maximize participation..... 114**

**Recommendation 284**

**Increase funding to the Canada Public Transit Fund to account for asset maintenance needs in the sector. .... 114**

**Recommendation 285**

**Support public transit development through financial support for operations..... 114**

**Recommendation 286**

**Protect the Canada Public Transit Fund by enshrining it in legislation and including an annual funding escalator tied to the cost of construction to ensure the fund maintains its value over time..... 115**

**Recommendation 287**

**Establish a national taskforce with provincial and local governments, and transit agencies to develop a national public transit strategy with a new funding model for Canada’s public transit agencies..... 115**

**Recommendation 288**

**Take immediate and concrete actions to increase investments in Canadian trade-enabling infrastructure at ports, marine terminals, inland terminals and**

**railways to remain competitive in the global market and respond to the significant investment made by the U.S., in collaboration with private sector partners, and prioritize projects that address bottlenecks and build surge capacity..... 115**

**Recommendation 289**

**Take action to secure the effective movement of goods across Canada’s ports and railways..... 115**

**Recommendation 290**

**Develop a re-financing plan for the National Trade Corridors or introduce a new long-term trade infrastructure funding program to drive tangible progress and alleviate infrastructure challenges in the supply chain into the future..... 115**

**Recommendation 291**

**Commit to long-term investment through a Canada Trade Infrastructure Plan, which includes solidifying supply chains for international and domestic trade corridors, to establish Canada as a reliable business partner..... 115**

**Recommendation 292**

**Advance the development of the National Supply Chain Strategy and explore the creation of a national industrial strategy. .... 115**

**Recommendation 293**

**Replace Canada’s winter road network with all-season alternatives built to a gravel road standard. .... 116**

**Recommendation 294**

**Make transformative investments in Canada’s airport infrastructure..... 116**

**Recommendation 295**

**Address the sustainable infrastructure and energy efficiency needs of all Canadian airports. .... 116**

**Recommendation 296**

**Significantly increase the funding allocated to the Airports Capital Assistance Program. .... 116**

**Recommendation 297**

**Invest in regional, northern and remote airport infrastructure, including the construction of food terminals and warehouses, to address food and economic security in the North. .... 116**

**Recommendation 298**

**Support the Pearson Economic Zone Strategy. .... 116**

**Recommendation 299**

**Implement airport lease model reforms for airport stability and growth. .... 116**

**Recommendation 300**

**Adopt digital tools to enhance passenger experience in airports. .... 116**

**Recommendation 301**

**Modernize the *Duty Free Shop Regulations* to allow for the sale of duty-free products to all international arriving passengers at Canadian international airports. .... 116**

**Recommendation 302**

**Establish a Tourism Infrastructure Fund and an incentive tax credit to drive major capital investments in the sector, especially from private capital markets domestically and internationally. .... 117**

**Recommendation 303**

**Support the viability of the Canadian airline industry by taking concrete and immediate actions to address pilot supply challenges in Canada. .... 117**

**Recommendation 304**

**Establish a special program with dedicated funding that addresses the maintenance and infrastructure needs of small craft harbours and harbour authorities. .... 117**

**Recommendation 305**

**Adjust criteria for Canada Port Authorities’ access to Canada Infrastructure Bank funds. .... 117**

**Recommendation 306**

**Ensure Canada Border Services Agency’s funding is dedicated and increased in predictable and sufficient manner to support port and supply chain services and trade facilitation..... 117**

**Recommendation 307**

**Renew funding for the National Trade Corridors Fund, or provide more focused funding for the ports that are unable to leverage capital to borrow or capitalize subsidiaries or joint ventures..... 117**

**Recommendation 308**

**Put in place more direct and indirect assistance programs for shipoperators making the green shift, to better support them through their energy transition, in particular by reinvesting in the Green Shipping Corridor Program. .... 117**

**Recommendation 309**

**Adequately support shipyards with specific assistance programs to help them modernize, including assistance for automation and technological innovation, so that shipyards can retain and develop their expertise, as this expertise is highly strategic for the country..... 118**

**Recommendation 310**

**Accelerate the program to build new icebreakers for the Canadian Coast Guard, if built in Canada, to ensure adequate and continuous service to keep essential waterways in service. .... 118**

**Recommendation 311**

**Make new investments in outdoor waterway infrastructure, such as boat ramps and access points. .... 118**

**Recommendation 312**

**Provide resources for a consultation process with other levels of government so regional and local boating authorities are consulted when new restrictions are proposed under the *Vessel Operation Restriction Regulations*. .... 118**

**Recommendation 313**

**Close the First Nations infrastructure gap. .... 118**

**Recommendation 314**

**Meet First Nations community infrastructure needs, including buildings, ports and wharfs, transportation infrastructure, and utilities..... 118**

**Recommendation 315**

**Continue to invest in a distinctions-based Inuit-led fund for Nunavut infrastructure. .... 118**

**Recommendation 316**

**Increase funding and accelerate the development of digital infrastructure, including broadband, mobile and satellite Internet services, and energy infrastructure in rural and remote and northern communities. .... 118**

**Recommendation 317**

**Ensure First Nations meet the standards outlined in Canada’s Connectivity Strategy. .... 119**

**Recommendation 318**

**Address barriers to zero-emission vehicles adoption..... 119**

<b>Recommendation 319</b>	
Continue purchase incentives for new passenger zero-emission vehicles but focus on value for electric-only range. ....	119
<b>Recommendation 320</b>	
Make zero-emission vehicles more accessible for low- and modest-income households.....	119
<b>Recommendation 321</b>	
Remove caps on incentives for zero-emission vehicles for carshare, rideshare or other ride-hailing fleets. ....	119
<b>Recommendation 322</b>	
Increase funding for electric vehicle consumer education programs, including test drives and dealership training programs, to support salesforce and to implement these programs across Canada. ....	119
<b>Recommendation 323</b>	
Offer a vehicle scrappage program for all types of vehicles. ....	119
<b>Recommendation 324</b>	
Continue the transition of the heavy-vehicle subsector by increasing dedicated funding for electric school buses, in addition to offering a point-of-sale rebate. ....	119
<b>Recommendation 325</b>	
Make the transition to electric transit buses more affordable. ....	119
<b>Recommendation 326</b>	
Work across jurisdiction to accelerate electric school bus adoption. ....	120
<b>Recommendation 327</b>	
Accelerate the integration of electric trucks into commercial fleets. ....	120

**Recommendation 328**

**Electrify vehicle fleets in ports, airports, and similar federal facilities..... 120**

**Recommendation 329**

**Support the electrification of Canada’s ferry services..... 120**

**Recommendation 330**

**Modernize the incentives for the Zero-Emission Vehicles program, green levy, Zero Emission Transit Fund and Zero Emission Vehicle Infrastructure program..... 120**

**Recommendation 331**

**Reduce the kilometres travelled by personal and freight transportation vehicles and replace them with kilometres travelled by electric bicycles through a grant. .... 120**

**Recommendation 332**

**Increase investments in electric vehicles charging infrastructure and establish specific targets for construction and deployment..... 120**

**Recommendation 333**

**Make 1,6 million condominiums and apartments ready for electric vehicles by 2030. .... 120**

**Recommendation 334**

**Add electric vehicle charging requirements to national building codes..... 120**

**Recommendation 335**

**Establish public charging “hubs” on underutilized government-owned lands. .... 120**

**Recommendation 336**

**Provide a connection rebate to cover costs levied by utilities when building large-scale charging stations..... 121**

**Recommendation 337**

**Support regulatory reform to allow for proactive grid upgrades and fund utilities to establish capacity maps. .... 121**

**Recommendation 338**

**Include electric vehicle charger installation in home and public building energy retrofit programs..... 121**

**Recommendation 339**

**Create a fund dedicated to improving tourism infrastructure vis-a-vis electric vehicle charging stations in rural areas enabling Canada to meet its 2030 Emissions Reduction Plan. .... 121**

**Recommendation 340**

**Invest in electric vehicle level 2 infrastructure in parking space in multi-unit residential buildings across Canada. .... 121**

**Recommendation 341**

**Work with provinces and industry to develop programs and funding to ensure electric vehicle infrastructure are more rapidly and widely expanded to service rural regions across the country..... 121**

**Recommendation 342**

**Increase its allocations towards arts, culture, and heritage in 2025-2026 by providing funds to the Canada Council for the Arts and funds to the Department of Canadian Heritage, and permanently allocate at least 1% of its overall spending towards arts, culture, and heritage thereafter. .... 122**

**Recommendation 343**

**Integrate the additions made to the Building Communities through Arts and Heritage program and the Canada Arts Presentation Fund since 2019-20 into the programs' base budgets. .... 122**

**Recommendation 344**

**Deliver on its commitment to permanently increase the Canada Music Fund. .... 122**



**Recommendation 345**

**Create a labour-based tax credit for the live performance industry similar to those that exist for the film industry..... 122**

**Recommendation 346**

**Renew funding for Artsvest, a national program which provides skills training to arts and culture organizations across Canada. .... 122**

**Recommendation 347**

**Make the Major Events and Festivals Support Initiative permanent. .... 122**

**Recommendation 348**

**Provide permanent and stable funding for urban festivals, with particular emphasis on those festivals which provide accessible programming. .... 122**

**Recommendation 349**

**Provide funding to the 2026 Toronto Biennial of Art. .... 122**

**Recommendation 350**

**Provide immediate funding to the Toronto Caribbean Carnival, as well as over the next three years. .... 123**

**Recommendation 351**

**Create a tourism-focused program dedicated to the growth and marketability of Canadian festivals and events, managed by the regional development agencies. .... 123**

**Recommendation 352**

**Fund the Black Screen Office to make Canada’s screen industries’ practices free of anti-Black racism and to proactively empower Black Canadians working in screen industries to thrive and share stories from uniquely Black perspectives. .... 123**

**Recommendation 353**

**Allocate funding for the Canadian Independent Screen Fund for Black and People of Colour Creators to support important new and existing projects by Canadian creators. .... 123**

**Recommendation 354**

**Implement the Minister of Canadian Heritage’s mandate letter commitment to support Canadian authors and book publishers by increasing funding for the Canada Book Fund and the Canada Council for the Arts. .... 123**

**Recommendation 355**

**Provide additional annual funding for the Public Lending Right program, which should be in the form of a directed allocation to the Canada Council for the Arts. .... 123**

**Recommendation 356**

**Enforce the Revised Foreign Investment Policy in Book Publishing and Distribution, with more meaningful assessments of “net benefit to Canada.” ..... 123**

**Recommendation 357**

**Review the definition of sound recording in the *Copyright Act* so that rights holders can receive remuneration when the fruits of their labour are incorporated into an audiovisual work. .... 123**

**Recommendation 358**

**Revise the private copying regime in the *Copyright Act*, so that it is technologically neutral and allows royalties to be collected on media such as electronic tablets and smart phones, and confirm the ability of the Copyright Board of Canada to set levies for unlicensed private copies made on audio recording media and audio recording devices. .... 124**

**Recommendation 359**

**Withdraw the exemption applicable to commercial radio stations under the *Copyright Act* allowing them to pay only \$100 on the first \$1.25 million of their annual advertising revenue. .... 124**

**Recommendation 360**

Implement 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. .... 124

**Recommendation 361**

Immediately amend the *Copyright Act* to repair the damage to the cultural economy from unregulated educational copying of published works. .... 124

**Recommendation 362**

Ensure that artificial intelligence systems comply with transparency obligations, such as publicly disclosing the copyright-protected works they use as well as with fair market principles to obtain licences and compensate copyright owners for the use of their works; and that no new exceptions from copyright or other intellectual property rights are created..... 124

**Recommendation 363**

Amend the language of the exemption at section 32.2(3) of the *Copyright Act* to clarify that the exemption only applies where an organization acts “without motive of gain.” ..... 124

**Recommendation 364**

Implement new financial and fiscal resources to support the traditional media and identify predictable and sustainable funding for CBC/Radio-Canada..... 124

**Recommendation 365**

Explore options to better support ethnic media..... 125

**Recommendation 366**

Allocate funds to community, Indigenous, and campus radio..... 125

**Recommendation 367**

Introduce tax measures to incent businesses to advertise with private sector Canadian news outlets and eliminate the tax-deductibility of advertising

**purchased from foreign websites to ensure media organizations are not deprived of revenues..... 125**

**Recommendation 368**

**Return to the long-standing policy of exempting community newspapers with commercial inserts from the Consumers' Choice program..... 125**

**Recommendation 369**

**Dedicate more of the Government of Canada's advertising expenditures to Canadian-owned media..... 125**

**Recommendation 370**

**Extend the refundable labour tax credit for costs related to content production for all media, including print, television and radio. .... 125**

**Recommendation 371**

**Extend the Canadian journalism labour tax credit to broadcast news organizations. .... 125**

**Recommendation 372**

**Continue to invest in magazines eligible to receive support through the Special Measure for Journalism (SMJ) component of the Canada Periodical Fund (CPF) by making the SMJ a permanent component of the CPF, starting in 2025-26. .... 125**

**Recommendation 373**

**Increase the core funding allocated to National Sport Organizations to adjust for inflation since 2005, adequately resource organizations for the long-term to address critical sport system priorities, and eliminate the forecast funding gap these organizations require to effectively deliver on their mandates. .... 125**

**Recommendation 374**

**Make the amounts included in the most recent Action Plan for Official Languages permanent to ensure the sustainable and sustained development of minority language communities. .... 126**

**Recommendation 375**

Provide dedicated, ongoing funding for police of jurisdiction, the Royal Canadian Mounted Police, and the Canada Border Services Agency to support their delegated responsibilities as it relates to port security, and improve information sharing between these and other actors and Canada Port Authorities. .... 126

**Recommendation 376**

Play its coordinating role with the provinces and municipalities in efforts to combat vehicle theft and adopt measures in areas under its jurisdiction, such as border services and vehicle safety standards. .... 126

**Recommendation 377**

Stabilize the violence against women shelter and transition house sector and address fundamental funding gaps in the National Action Plan to End Gender-Based Violence by adequately funding the core community-based, feminist, survivor-serving organizations. .... 126

**Recommendation 378**

Support First Nations-led Implementation of the National Inquiry into Missing and Murdered Indigenous Women and Girls’ Calls for Justice. .... 127

**Recommendation 379**

Enhance the First Nations Policing Program to establish new forces, achieve equity with federal services, provide wrap-around and culturally reflective services, and transition to legislation recognizing First Nations jurisdiction and policing as an essential service. .... 127

**Recommendation 380**

Make new investments to support and strengthen Canada’s ability to monitor and prevent terrorism, including funding to enhance the capacity and expand the capabilities of Integrated National Security Enforcement Teams. .... 127

**Recommendation 381**

Go further in leveraging Canadian flagged ships and infrastructure operating in the North to ensure sovereignty and improve Arctic intelligence gathering about environmental and security situations. .... 127

**Recommendation 382**

Implement a co-ordinated, cross-sector anti-scam action plan to protect Canadians. .... 127

**Recommendation 383**

Ensure adequate resources to hold individuals accountable for financial crimes under the *Criminal Code*. .... 127

**Recommendation 384**

Continue to improve Canada’s anti-money laundering regime to focus on priority risks, high value reporting, prosecutions and statistics that enable evidence-based policies..... 127

**Recommendation 385**

Strengthen Canada’s anti-corruption and anti-money laundering efforts by introducing a national and comprehensive whistleblower reporting and protection framework. .... 127

**Recommendation 386**

Grant a digital income verification tool to the mortgage industry to help crack down on fraud..... 128

**Recommendation 387**

Address non-compliance in the trucking sector, including labour abuse and tax evasion, by ensuring labour and taxation laws are enforced. .... 128

**Recommendation 388**

Support domestic innovators’ capacity and leverage it to strengthen national cybersecurity and meet NATO’s 2% of GDP defense spending target. .... 128

**Recommendation 389**

**Create a new tax credit or other financial incentives for SMEs that implement cyber-security measures..... 128**

**Recommendation 390**

**Conduct an audit of existing endpoint cybersecurity strengths and gaps across all departments and agencies in order to identify the investment needed to reduce vulnerabilities and ensure comprehensive security measures are taken. .... 128**

**Recommendation 391**

**Establish and fund a Centre of Excellence for Peace and Justice focused on research, education and training in conflict resolution, diplomacy, and peace operations for Canadian civilians, police, military personnel, and the international community..... 128**

**Recommendation 392**

**Increase wildland fire resiliency as identified in the Canadian Wildland Fire Prevention and Mitigation Strategy, including expanded investments in prevention and mitigation..... 128**

**Recommendation 393**

**Provide funds to the Université du Québec to establish a consortium for eastern Canada on the resilience of forests, infrastructure and communities to forest fires..... 128**

**Recommendation 394**

**Renew and expand existing funding to continue Canada’s leadership on nature protection and deliver on Canada’s 2030 Nature Strategy and the Kunming-Montreal Global Biodiversity Framework obligations..... 129**

**Recommendation 395**

**Provide financial assistance to municipalities so that they can acquire land in order to protect biodiversity and fight climate change..... 129**

**Recommendation 396**

**Dedicate additional resources to identifying and combating aquatic invasive species (AIS), and support additional programs and initiatives for AIS prevention or management. .... 129**

**Recommendation 397**

**Provide dedicated funding for First Nations-led conservation to act on key Biodiversity Strategy and Action Plan themes. .... 129**

**Recommendation 398**

**Invest in the development of additional Nauttisuqtiit Conservation Centres. .... 129**

**Recommendation 399**

**Strengthen First Nations-led water stewardship, including research and monitoring, and engagement on freshwater legislation, policies, and programs. .... 129**

**Recommendation 400**

**Advance First Nations-led marine conservation and engagement in Crown-led conservation initiatives, advancing their commitment to protecting all forms of biodiversity. .... 130**

**Recommendation 401**

**Extend the Natural Heritage Conservation Program beyond 2026. .... 130**

**Recommendation 402**

**Ensure Parks Canada has sufficient resources to conduct meaningful consultations for the expansion of urban parks. .... 130**

**Recommendation 403**

**Work with industry to develop an investment plan, including investment incentives, to build recycling infrastructure to keep plastic products out of the environment and in the economy. .... 130**



**Recommendation 404**

Limit the production of residual materials by creating a home appliances and electronics repair fund and a reusable container and packaging fund..... 130

**Recommendation 405**

Implement the Canada Green Building Strategy and support measures with adequate funding. .... 130

**Recommendation 406**

Recapitalize the Green and Inclusive Community Buildings Program or create a successor program. .... 130

**Recommendation 407**

Invest in measures that promote green affordable retrofits for low-income households..... 130

**Recommendation 408**

Adjust program parameters so that the additional costs involved in achieving reduced building energy consumption and greenhouse gas targets do not limit housing affordability for low and moderate-income households..... 131

**Recommendation 409**

Support transformative climate action through the implementation of the Assembly of First Nations National Climate Strategy. .... 131

**Recommendation 410**

Move quickly to reach agreements with the provinces and territories so that funds from the Local Leadership for Climate Adaptation program and the Growing Canada’s Community Canopies program are transferred to municipalities..... 131

**Recommendation 411**

Implement a Net Zero Action Plan to support and invest in SMEs in relation to a National SME Industrial Path To Net Zero Program in order to measure and quantify carbon and GHG emissions from SMEs and their supply chain. .... 131

**Recommendation 412**

Provide the necessary education, training, and financial support for quantification of carbon emissions from SMEs and their supply chain..... 131

**Recommendation 413**

Implement a new single senior non-refundable tax credit equivalent to half of the basic personal amount. .... 134

**Recommendation 414**

Increase the pension income amount for single seniors. .... 134

**Recommendation 415**

Increase the income clawback thresholds under the *Old Age Security Act* and for the purposes of claiming the age amount for single seniors. .... 134

**Recommendation 416**

Mitigate barriers to accessing the Canadian Disability Benefit for low-income people with disabilities by improving and investing in accessibility and outreach measures, including:

- mandating that the Canada Revenue Agency implement automatic tax filing for all Canadians and provide resources to accelerate its implementation;
- funding for non-profits to support benefit uptake;
- training for Service Canada staff to support eligible recipients in successfully applying; and
- addressing barriers to applying for the Disability Tax Credit..... 134

**Recommendation 417**

Amend section 209 of the *Income Tax Regulations* to allow taxpayers to receive a digital version of all tax slips for investments from the same financial institution. .... 134

<b>Recommendation 418</b>	
Add additional top income tax brackets.....	134
<b>Recommendation 419</b>	
Implement a progressive wealth tax. ....	134
<b>Recommendation 420</b>	
Introduce targeted investment tax credits to spur innovation and productivity.....	135
<b>Recommendation 421</b>	
Ensure co-operative entrepreneurs and their related Canadian-controlled private corporations can access the small business deduction.....	135
<b>Recommendation 422</b>	
Address corporate greed by closing loopholes and implementing fair tax reforms. ....	135
<b>Recommendation 423</b>	
Amend the <i>Income Tax Act</i> to make the tax-deferred cooperative share measure permanent. ....	135
<b>Recommendation 424</b>	
Support international coordination on the taxation of multinationals and ultra-high net worth individuals. ....	135
<b>Recommendation 425</b>	
Keep its commitment to the OECD/G20 Inclusive Framework on BEPS to promote the inclusiveness and fairness of the process, including by reviewing and improving the instruments already implemented such as Pillar Two (the global minimum tax). ....	135
<b>Recommendation 426</b>	
Support and contribute to setting up international tax cooperation governance under the aegis of the United Nations. ....	135

**Recommendation 427**

Continue its sustained efforts to reform Canada’s tax system by studying and implementing unilateral measures to help curb tax avoidance. .... 135

**Recommendation 428**

Continue to combat tax havens, specifically by abolishing arrangements that allow the tax-free repatriation of dividends declared in a country that has a Tax Information Exchange Agreement with Canada. .... 136

**Recommendation 429**

No longer provide charitable status to anti-abortion organizations. .... 136

**Recommendation 430**

Amend the *Income Tax Act* to provide a definition of a charity which would remove the privileged status of “advancement of religion” as a charitable purpose..... 136

**Recommendation 431**

Follow-through on the Budget 2022 commitment and plan for a review of the disbursement quota rate by 2027 and commit to a regular review. .... 136

**Recommendation 432**

Invest in the further development of the Community Volunteer Income Tax Program (CVITP) and CVITP Grant program to support free tax-filing assistance for Canadians with low incomes delivered by community organizations. .... 136

**Recommendation 433**

Adopt a progressive, growth-oriented, federal excise rate schedule that would notably reduce the excise duty for the first 500,000 hectolitres of beer produced, allowing Canadian breweries to grow to without encountering a significant increase in the excise rate..... 137

**Recommendation 434**

Provide a significant excise duty exemption on the first 50,000 litres of absolute ethyl alcohol (LAA) of production of distilleries, and an increasingly

smaller excise duty exemption on the next 50,000 LAA, and the last 100,000 AA, respectively, bringing production to 200,000 LAA. .... 137

**Recommendation 435**

Remove the GST from all essential goods and services, including home heating, basic home and cellular telephone and internet services, children’s clothes, school supplies, and all food and health products. .... 137

**Recommendation 436**

Repeal the luxury tax on the sale of aircrafts made in Canada..... 137

**Recommendation 437**

Exempt acers (maple wines) from excise duty in the same way as meads (honey wines) and ciders (apple wines). .... 137

**Recommendation 438**

Begin collecting taxes from foreign online platforms selling in Canada..... 137

**Recommendation 439**

Introduce a new Visitor GST/HST Rebate Program. .... 137

**Recommendation 440**

Amend *the Excise Tax Act* to resolve the ambiguous application of the GST/HST based on where the goods are released into Canada when imported..... 137

**Recommendation 441**

Develop carbon tariff policy tools to prepare for global developments regarding carbon border adjustments. .... 138

**Recommendation 442**

Focus on fiscal prudence, recognizing the need to balance strategic investments with rigorous management of government spending. .... 138

**Recommendation 443**

**Implement a government-wide productivity agenda to focus public policy on securing Canadians’ future prosperity..... 138**

**Recommendation 444**

**Continue with the implementation of a progressive fiscal and budgetary policy, which means running low budget deficits as a share of GDP with a view to present a plan to balance the budget within five years and subsequently pass balanced budget legislation..... 138**

**Recommendation 445**

**Invest in and increase the number of Canada Revenue Agency auditors..... 139**

**Recommendation 446**

**Provide the Competition Bureau with additional funds in accordance with the new powers and responsibilities it was given to better protect Canadians and promote affordability..... 139**

**Recommendation 447**

**Establish a federal construction secretariat or department. .... 139**

**Recommendation 448**

**Ensure that all departments, especially Innovation, Science and Economic Development, and all regional economic agencies, recognize the non-profit social enterprise business model as a strategic means to meet their economic, social, and environmental goals, and expand and fund support for non-profit social enterprise business capacity and access to finance..... 139**

**Recommendation 449**

**Earmark a sufficient budget to establish a sustainability taskforce within the Competition Bureau to ensure it has expertise and capacity to act on greenwashing and sustainability issues..... 139**

**Recommendation 450**

**Re-establish and fund a co-operatives secretariat or dedicated centre. .... 139**

**Recommendation 451**

**Expedite the formation of a Cabinet-level National Space Council, consisting of key Cabinet Ministers with the Privy Council Office acting as secretariate. .... 140**

**Recommendation 452**

**Provide funding to establish a unit within Statistics Canada whose mandate is to collect, analyze, and share data on the non-profit sector. .... 140**

**Recommendation 453**

**Provide funding for creating and maintaining a Canadian Non-profit Data Lab. .... 140**

**Recommendation 454**

**Continue and strengthen the critical partnership between the federal government and the non-profit and charitable sector. .... 140**

**Recommendation 455**

**Establish and adequately resource a unit within the federal government to act as a champion of the non-profit sector. .... 140**

**Recommendation 456**

**Maximize Canadian content in all aerospace-related government procurements..... 140**

**Recommendation 457**

**Implement and optimize “buy clean” policies to reduce emissions from public infrastructure and prepare the industrial and construction sectors for a net-zero future. .... 140**

**Recommendation 458**

**Implement reciprocal procurement policies to generate North American market demand for clean, locally produced materials and attach reciprocity conditions to any federally funded projects, wherever possible. .... 140**

**Recommendation 459**

**Strengthen and increase the transparency of Canada’s weapons export permit and procurement processes to ensure that Canada does not support war crimes. .... 140**

**Recommendation 460**

**Support Métis entrepreneurs through the Métis Business Directories and a Métis Procurement Institute..... 141**

**Recommendation 461**

**Ensure the inclusion of social enterprises in the implementation of the Policy on Social Procurement, as a strategic means for government to meet the policy’s objective of enhancing best value in procurement..... 141**

**Recommendation 462**

**Reform the public sector innovation procurement regime to spur economic growth and deliver for Canadians. .... 141**





# PRE-BUDGET CONSULTATIONS IN ADVANCE OF THE 2025 BUDGET

---

## CHAPTER ONE: INTRODUCTION

Canada experienced a period of high inflation between 2021 and 2024, like many other advanced economies. While inflation was brought back down to its target rate in 2024, many Canadians are still impacted by high price levels, notably in respect of housing and food. In addition, Canada's economy – similar to that of other nations' – continues to be affected by global challenges, including in relation to productivity growth, renewed geopolitical and trade tensions, and the transition to a net-zero economy.

Against this backdrop, the House of Commons Standing Committee on Finance (the Committee) launched its pre-budget consultations in advance of the 2025 federal budget and asked interested Canadian groups and individuals to make submissions. Selected witnesses were also invited by the Committee to present their priorities for the upcoming budget. The Committee received 828 submissions and held nine pre-budget hearings in the fall, during which it heard from 74 groups and individuals.

Chapters Two through Five summarize the proposals made by witnesses during this year's pre-budget hearings and present the Committee's recommendations for the 2025 federal budget. The witnesses' proposals are also set out in Appendix A and a list of the submissions, categorized by the main topics they addressed, can be found in Appendix B.

## CHAPTER TWO: INNOVATIVE AND PRODUCTIVE BUSINESSES

Artificial intelligence (AI) is one of the most transformative technologies of the 21<sup>st</sup> century, representing significant progress in creating machines capable of performing tasks that once required human intelligence. Fuelled by rapid advancements in machine learning, deep learning, and large-scale data processing, AI has already begun to influence various sectors, from manufacturing to healthcare, finance, and even government systems. One of AI's most notable developments in recent years is the rise of generative models and large language models (LLMs), such as OpenAI's GPT-4, which can produce human-like text, images, and even sophisticated analysis in response to simple prompts. These models represent the cutting-edge of AI research and have the potential to radically change industries, societal structures, and our understanding of intelligence.



According to some, AI could have significant impacts on productivity, innovation, and economic growth. For example, a McKinsey & Company [report](#) estimates that AI could boost the global economy by between \$17.1 trillion and \$25.6 trillion USD, while others, such as economist [Daron Acemoglu](#), find that AI could have more modest impacts. However, the complexity of AI also raises important concerns about this technology's impact on labour markets, inequality, and the ethical risks associated with its use.

While it may revolutionize certain industries by automating routine tasks and augmenting human creativity, AI also poses challenges. The dual-edged nature of AI's power has been recognized by both its advocates and critics. On one hand, as highlighted by this [Microsoft Research](#) paper, AI could significantly raise living standards and facilitate innovation through its ability to learn and generate new ideas. On the other hand, certain researchers warned that the misuse of AI poses significant risks.

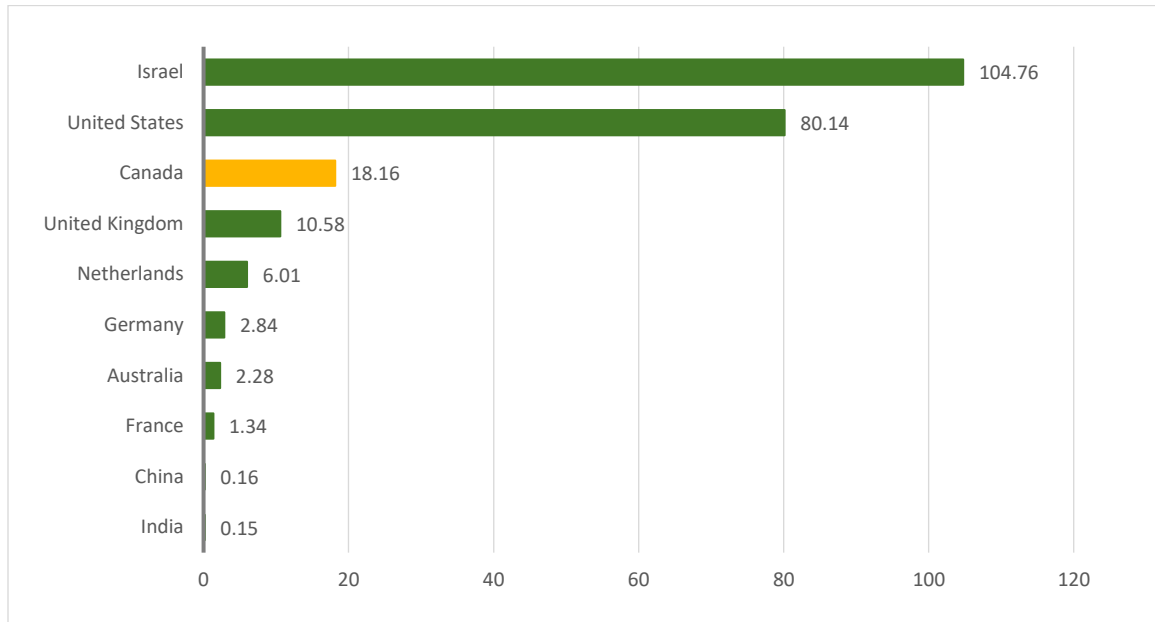
Furthermore, concerns about AI replacing human labour have sparked debates about its role in the workforce. While some argue that AI will primarily displace jobs, [others](#) suggest it could follow historical patterns of complementing human labour, creating new types of employment and reshaping industries.

Given the potential role of AI in driving economic growth and innovation, the federal government has made a number of policy commitments and investments related to AI. Central to this effort is the [Pan-Canadian Artificial Intelligence Strategy](#), which supports Canada's AI ecosystem. The Strategy relies on three pillars:

- Initiatives to support the commercialization and adoption of Canadian AI technologies through the National Artificial Intelligence Institutes and Global Innovation Clusters;
- The development and adoption of AI standards related through the Standards Council of Canada; and
- Programs to attract, retain and develop research talent and provide computing capacity for AI research through the Canadian Institute for Advanced Research and the Digital Research Alliance of Canada.

According to the [Organization for Economic Co-operation and Development](#) (OECD), this strategy helped Canada position itself as a leader in AI research, talent and start-up growth globally. As shown in Figure 1, Canada ranked third globally in 2023 in terms of total funding raised per capita by generative AI companies.

**Figure 1—Total Funding Raised per Capita by Generative AI Companies, By Country, 2023 (USD)**



Source: Figure prepared by the Library of Parliament using data from Deloitte, *Impact and opportunities: Canada's AI ecosystem – 2023*, 2023, p. 22.

However, the OECD pointed out that one key challenge the Canadian AI sector is facing is the country's lack of computational capacity, which is currently lower than that of other G7 countries. Computational capacity is needed to develop and test AI systems and Canada's relative low capacity could limit its ability to attract investments in the sector.

Recently, [Budget 2024](#) announced investments of \$2.4 billion to support Canada's AI sector, including:

- \$2 billion over five years to launch a new AI Compute Access Fund and the Canadian AI Sovereign Compute Strategy, to ensure access the computational power and support the development of Canadian-owned AI infrastructure;
- \$200 million to support AI start-ups and accelerate adoption in sectors such as agriculture, clean technology, healthcare, and manufacturing;
- \$100 million for the National Research Council's AI Assist Program, which assists small and medium-sized enterprises in building and deploying new AI solutions; and



- \$50 million for skills training programs aimed at workers in sectors more at-risk of being impacted by AI, such as creative industries.

Recognizing the potentially harmful impacts of AI, [Budget 2024](#) also announced funding for the establishment of the AI Safety Institute of Canada to promote the safe and responsible development of AI technologies, the enforcement of proposed AI regulations by the AI and Data Commissioner, and Canada's participation on the Global Partnership on Artificial Intelligence.

The Committee received a range of proposals from witnesses across different economic sectors to foster innovation, competitiveness and sustainability. Examples of proposals included green strategies, a consumer-driven banking framework, strategic support for manufacturing, energy security, and sustainable agricultural practices.

## Industry and Innovation

On the topic of industry and innovation, witnesses made several proposals aimed at fostering innovation, enhancing commercialization, and supporting entrepreneurs. A number of witnesses advocated for the development of a green industrial strategy to align production systems with shared goals, while others proposed modernizing Canada's industrial strategy by emphasizing the importance of innovation, productivity and intangible assets.

With respect to supporting innovation, witnesses presented proposals to reform key programs like the Scientific Research and Experimental Development (SR&ED) tax incentive program, ensure policies do not unfairly penalize innovators, particularly regarding changes to the capital gains inclusion rate, and enable better commercialization of intellectual property. Regarding AI, witnesses made proposals to prioritize its commercialization and ensure data sovereignty strategies are in place.

The Committee also received proposals for strengthening support for startups and small businesses, particularly in underrepresented communities. Several witnesses suggested increasing investments in deep-tech incubators, offering specialized support for high-priority sectors like AI and clean energy, and creating financial tools to support businesses entering new markets. Proposals were also made to streamline approval processes for government support and to harmonize due diligence procedures for high-growth companies. Furthermore, witnesses emphasized the need to attract more capital, such as through tax credits for angel investors, risk-mitigating loan guarantees, and the adoption of successful models from other jurisdictions like the United Kingdom (U.K.) and the United States (U.S.).

In consideration of the testimony heard before this committee, as well as the briefs it received, the Committee recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

**Recommendation 1**

**Support Canadian businesses in leveraging AI for economic growth by prioritizing domestic AI commercialization and data sovereignty strategies.**

**Recommendation 2**

**Encourage strategic investments in AI.**

**Recommendation 3**

**Make Budget 2023's investment in the College and Community Innovation Program permanent.**

**Recommendation 4**

**Establish a polytechnic and college research growth fund to propel applied research solutions to Canada's major challenges.**

**Recommendation 5**

**Evaluate the economic benefits of innovation granting councils and refocus their mandates towards intellectual property and R&D.**

**Recommendation 6**

**Increase investments to support deep-tech incubators and commercialization to stimulate Canadian innovation and support SMEs.**

**Recommendation 7**

**Support research partnerships between organizations and universities to increase research and development activities, especially of SMEs.**

**Recommendation 8**

**Implement framework legislation with specific mechanisms and measures to strengthen the Social Innovation and Social Finance ecosystem in Canada, following the lead of jurisdictions around the world and in Quebec.**



### **Recommendation 9**

**Invest in an advanced technology accelerator for industries at the heart of the northeast semiconductor and quantum technology corridor.**

### **Recommendation 10**

**Support university hubs in quantum science and technology to strengthen collaborative relationships between universities as part of the renewal of Canada's National Quantum Strategy.**

### **Recommendation 11**

**Reform the SR&ED program, such that all Canadian companies doing research and development in Canada have equal access to the program.**

### **Recommendation 12**

**Finalize the reform of SR&ED tax credit to commercialize intellectual property.**

### **Recommendation 13**

**Promptly announce changes to the SR&ED program, raise the base rate and the eligible expenditure threshold, and make capital and pre-marketing expenditures eligible.**

### **Recommendation 14**

**Implement a national innovation box (patent box) regime.**

### **Recommendation 15**

**Reduce barriers for entrepreneurs from underrepresented groups and communities – including Black, Indigenous and women – by providing additional financial support, including renewing funding for the Black Entrepreneurship Program.**

### **Recommendation 16**

**Implement a series of measures to promote intrapreneurship within Canadian companies and encourage this model's implementation to increase productivity and business growth.**

**Recommendation 17**

**Implement an economic spillover lens to foreign direct investment.**

**Recommendation 18**

**Provide new funding for sustainable tourism and local economic development.**

**Recommendation 19**

**Promote business conversions to co-operatives for corporate succession planning.**

## **Financial Institutions**

Regarding financial institutions, several proposals were made to enhance Canada's consumer-driven banking framework and regulatory systems. Key suggestions included fair access to consumer-driven banking for all entities, strengthening oversight by the Financial Consumer Agency of Canada with sufficient expertise and budget, and establishing an industry advisory committee to represent credit unions. Additional proposals addressed barriers to combining federal and provincial credit unions, discussed revisions to federal financial sector statutes, and aimed to ensure credit unions and cooperatives can receive the Canada Carbon Rebate for Small Businesses. Other proposals focused on streamlining federal transitions for credit unions, reducing credit card interchange fees, encouraging pension funds to increase domestic investments, and adopting a taxonomy for green and transition investments.

In consideration of the testimony heard before this committee, as well as the briefs it received, the Committee recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

**Recommendation 20**

**Promote a harmonized, pro-innovation regulatory approach for the financial sector based on the key principle of "same activity, same risk, same regulation."**

**Recommendation 21**

**Finalize and implement Canada's Consumer-Driven Banking Framework in 2025.**



#### **Recommendation 22**

**Continue funding the Financial Consumer Agency of Canada to support its new mandate of overseeing the open banking framework.**

#### **Recommendation 23**

**Establish an industry advisory committee, including credit unions, to ensure the needs of the sector are communicated and taken into account as the Financial Consumer Agency of Canada takes on its new mandate of overseeing the open banking framework.**

#### **Recommendation 24**

**Consider the crucial role it must play in Canada's legal and regulatory balance in the financial sector and take into account the provincial frameworks already in place, particularly with regard to Canada's Consumer-Driven Banking Framework.**

#### **Recommendation 25**

**Encourage initial public offerings and stimulate institutional investment in Canadian public and private companies, specifically by promptly eliminating the 30% rule for domestic investments by large pension funds, encouraging a minimum allocation of pension fund assets to venture capital, and eliminating eligibility criteria for tax incentives related to Canadian-controlled private corporation status.**

#### **Recommendation 26**

**Amend the *Pension Benefits Standards Regulations, 1985* to require pension plans to adopt transition plans and reconcile their climate-related policies with their investment portfolio and require that federally regulated pension plan administrators, under their current obligations to establish a written statement of investment policies and procedures, determine how their climate resilience policies (mitigation and adaptation) pertain to the plan's portfolio of investments and loans.**

#### **Recommendation 27**

**Study the possibility of removing the federal qualifier from section 39.02 of the *Bank Act* and simply refer to a financial institution, an inclusive expression that already exists in the Act.**



**Recommendation 28**

**Develop a green and transition finance taxonomy, in accordance with the Sustainable Finance Action Council’s recommendations, as quickly as possible to set standards for classifying climate-related financial instruments and benchmarking climate risk management.**

**Recommendation 29**

**Make climate disclosures mandatory for companies incorporated under the *Canada Business Corporations Act*.**

**Recommendation 30**

**Adopt a coherent legislative framework that will enable the financial sector and federally regulated entities to align their activities with Canada’s international commitments and nationally legislated targets, as minimally defined by Bill S-243, An Act to enact the Climate-Aligned Finance Act and to make related amendments to other Acts, especially as it relates to the annual reporting on credible climate transition plans.**

**Recommendation 31**

**Clarify its climate resilience commitments and investments, particularly with respect to housing and the national flood insurance program for properties at high risk of flooding.**

**Recommendation 32**

**Fully fund the core operations of the Canada Mortgage Housing Corporation reinsurance subsidiary, which is needed to govern and implement a low-cost, high-risk National Flood Insurance Program.**

**Recommendation 33**

**Reduce credit card swipe fees and remove credit card interchange fees on the tax portion of sales made by credit card, as was committed in 2019.**

**Manufacturing**

With respect to manufacturing, witnesses made proposals to support the aerospace, steel and automotive industries.



On the topic of aerospace, proposals included repealing the luxury tax on aircraft sales and imports, developing an aerospace strategy focused on certification processes, sustainable aviation fuels, and scientific research incentives, and establishing a national industrial strategy alongside a dedicated funding program. Witnesses also suggested creating an aerospace development council to coordinate stakeholders and implement the national strategy.

The Committee received proposals for strengthening Canada's steel sector, with calls to enhance protections from unfair imports, align with U.S. anti-circumvention standards, and provide sustained support for decarbonization efforts. Proposals included imposing tariffs on Chinese steel imports and updating the *Customs Tariff* to include labour, environmental and national security provisions.

For the automotive sector, witnesses advocated for recapitalizing the Strategic Innovation Fund for transition-focused investments, extending and increasing rebates under the Incentives for Zero-Emission Vehicles program, as well as establishing a benchmark for electric vehicle charging infrastructure.

In consideration of the testimony heard before this committee, as well as the briefs it received, the Committee recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

**Recommendation 34**

**Increase incentives and enact reforms to stimulate innovation, investment, and the adoption of advanced technologies in Canada's manufacturing sector.**

**Recommendation 35**

**Amend the Clean Technology Manufacturing Investment Tax Credit to include manufacturing of carbon capture and storage facilities.**

**Recommendation 36**

**Create a national strategy for the aerospace industry and create an aerospace development council consisting of sector stakeholders, including the unions, to put the strategy into effect.**

**Recommendation 37**

**Support innovation and research infrastructure in aerospace technologies developed by the École de technologie supérieure and its industrial partners.**

**Recommendation 38**

**Enhance protection from unfair steel imports through improved trade tools and enforcement, including through a better alignment with anti-circumvention standards in the United States.**

**Recommendation 39**

**Grow Canada's share of the global zero-emission vehicles supply chain.**

**Recommendation 40**

**Increase zero-emission vehicles supply chain capacity, security and resiliency.**

**Recommendation 41**

**Make the 10% tax credit more flexible for investment in the electric vehicle supply chain in order to open eligibility to businesses operating in at least one segment of the chain.**

## **Natural Resources**

The Committee received proposals for strengthening Canada's natural resources sector, which focused on energy security, sustainable forestry, and critical mineral production.

On the topic of energy security, witnesses suggested prioritizing affordability, reliability, and acceptability in ministerial mandate letters, and they advocated for legislation and regulation to be assessed through this lens. Proposals included creating a parliamentary caucus and a Canadian Centre of Energy Excellence to foster innovation, as well as extending investment tax credits to technologies that promote affordability and sustainability in the energy sector. There was also support for expanding gas infrastructure to rural and Indigenous communities, with increased funding for clean energy solutions in these regions. Additional proposals were made to enhance infrastructure to reduce emissions across the oil, gas, and chemical supply chains, and eliminate subsidies for fossil fuels. Witnesses also advocated for a national strategy to secure Canada's nuclear supply chain that would ensure new nuclear projects prioritize Canadian technology and materials.

With respect to the forestry sector, witnesses proposed developing a sustainable, value-added forestry industry, including the creation of a multi-stakeholder council to support climate adaptation. Proposals emphasized expanding support for forestry workers and affected communities and increasing incentives for sustainable practices.



For critical minerals, witnesses proposed addressing capital gaps, modernizing regulatory processes, and bridging infrastructure gaps to support sustainable mineral production. Additional proposals included direct funding for renewable energy adoption in off-grid mines and establishing research partnerships to advance low-carbon chemical production, aiming to bolster the sector's sustainability.

In consideration of the testimony heard before this committee, as well as the briefs it received, the Committee recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

**Recommendation 42**

**Eliminate all subsidies, public financing, and other fiscal supports provided for the extraction of fossil fuels and the production of petrochemicals.**

**Recommendation 43**

**Ensure that oil, gas and petrochemical companies fund the complete costs of the environmental clean-up of their operations.**

**Recommendation 44**

**Create a climate recovery fund by imposing a new tax on oil and gas companies.**

**Recommendation 45**

**Continue its support and funding for the deployment of clean energy and regional electricity transmission infrastructure.**

**Recommendation 46**

**Support electrical grid modernization by relaunching the Smart Renewables and Electrification Pathways Program and investing in a grid support program to align with rapid housing and infrastructure development.**

**Recommendation 47**

**Expand eligibility of the Clean Technology Investment Tax Credit to include intra-provincial transmission.**

**Recommendation 48**

**Invest into the Iqaluit Nukkiksautiit Hydro Project.**

**Recommendation 49**

**Expand the Clean Fuels Fund eligibility criteria to include hydrogen production and infrastructure to level the playing field with the United States.**

**Recommendation 50**

**Invest in domestic biofuel production and green solutions to power Canada's transportation network.**

**Recommendation 51**

**Support the production and supply of Canadian-made sustainable aviation fuel.**

**Recommendation 52**

**Prioritize the production and supply of Canadian-made low carbon fuels.**

**Recommendation 53**

**Put in place a loan program that enables lumber companies to borrow a portion of the duties collected on their exports to the United States.**

**Recommendation 54**

**Provide a federal support package for lumber companies with mechanisms to deal with bonding requirements.**

**Recommendation 55**

**Provide adequate support for workers in the forestry industry who risk losing their jobs because of decrees intended to protect woodland caribou, and invest to support and diversify forestry activities.**

**Recommendation 56**

**Incentivize investment in the composite wood products manufacturing sector with dedicated measures that directly support the sector's capital projects, growth and decarbonization.**



#### **Recommendation 57**

**Encourage the production and use of sustainable, long-lived wood products by incenting and stimulating market acceptance of structural and non-structural wood products through the Canada Green Building Strategy and associated tax incentives for the private sector.**

#### **Recommendation 58**

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

#### **Recommendation 59**

**Support the rapid development of Canada's critical mineral supply chains.**

#### **Recommendation 60**

**Invest in the Grays Bay Road and Port Project by:**

- **allocating amounts from the Critical Minerals Infrastructure Fund to enhance the project's capabilities and develop connections to critical minerals projects and to the Northwest Territories;**
- **designating Grays Bay as a Northern Operational Support Hub; and**
- **ensuring that Canada is the primary construction funder once the project is shovel ready.**

#### **Recommendation 61**

**Renew the Mineral Exploration Tax Credit and the Critical Mineral Exploration Tax Credit for a minimum of 5 years, thereby aligning availability of these two incentives.**

#### **Recommendation 62**

**Amend the Clean Technology Manufacturing Investment Tax Credit to reduce the 90% threshold applicable to qualifying mineral activities to 50%.**

### **Agriculture and Fisheries**

The Committee received proposals for strengthening Canada's agriculture sector through sustainability, financial support and trade protections. Witnesses made

proposals to promote sustainable practices, including investments in research and technology transfer, while advocating for improvements to existing support programs like the Advance Payment Program, AgriRecovery and AgriStability. A number of witnesses also proposed support for organic farming through certification cost-sharing and regular standards reviews. Regarding trade, witnesses urged protections for supply-managed sectors, including support for Bill C-282, An Act to amend the Department of Foreign Affairs, Trade and Development Act (supply management) to prevent future concessions.

In consideration of the testimony heard before this committee, as well as the briefs it received, the Committee recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

**Recommendation 63**

**Use the Sustainable Agriculture Strategy to help producers in Canada be leaders in sustainable and innovative agriculture, with a resilient and diversified food system.**

**Recommendation 64**

**Invest in research, technology transfer and programs to support farming businesses in adopting beneficial management practices and in their efforts to fight climate change.**

**Recommendation 65**

**Provide a cost-sharing program for organic certification and provide permanent funding for the process of reviewing organic standards every five years.**

**Recommendation 66**

**Foster sustainable agricultural practices by funding the ecosystem services provided, maximizing the economic and environmental performance of marginal land, and implementing a soil health strategy.**

**Recommendation 67**

**Develop programming and infrastructure that support the adoption and implementation of sustainable technology on Canadian farms.**



**Recommendation 68**

**Permanently set the interest-free limit for advances under the Advance Payment Program to \$350,000.**

**Recommendation 69**

**Continue funding and improve the AgriRecovery program to intervene promptly among agricultural businesses that have suffered serious losses due to extreme weather events.**

**Recommendation 70**

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

**Recommendation 71**

**Protect family farmland and facilitate succession by creating an Agricultural Gifts Program and a fund to support access to farmland.**

**Recommendation 72**

**Create a new funding program that supports agriculture aid and partner initiatives in developing countries that share the skills, expertise and practices of Canadian farmers.**

**Recommendation 73**

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

**Recommendation 74**

**Enact policies that promote farmers' ability to repair and choose their equipment.**

**Recommendation 75**

**Improve tax assistance for food donations made by an agricultural producer.**



**Recommendation 76**

**Create a limited statutory deemed trust, as established in Bill C-280, the Financial Protection for Fresh Fruit and Vegetable Farmers Act, to provide critical financial protection to produce sellers.**

**Recommendation 77**

**Upholds its commitment to protect supply-managed sectors in all future trade negotiations and continue to roll out, in a timely and efficient manner, the mitigation programming to egg and poultry farmers as a result of the market concessions granted under recent trade agreements.**

**Recommendation 78**

**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 79**

**Ensure the reciprocity of production standards – including animal welfare measures and food safety practices – between domestic and imported products, and increase resource allocation to the Canadian Food Inspection Agency to ensure capacity for enforcement.**

**Recommendation 80**

**Establish food labelling guidelines and standards of identity for simulated or imitation product alternatives to increase transparency in the Canadian marketplace and allocate resources to the Canadian Food Inspection Agency to ensure the enforcement of guidelines and regulations.**

**Recommendation 81**

**Ensure the Canadian Food Inspection Agency is appropriately resourced during a time of crisis regarding animal health to better support Canadian farmers.**

**Recommendation 82**

**Increase funding resources for core fisheries science in support of management decision-making.**



### **Recommendation 83**

**Prioritize the hiring and retention of fisheries scientists specializing in quantitative stock assessment.**

### **Recommendation 84**

**Recognize that marine conservation and sustainable use cannot be viewed as mutually exclusive.**

### **Recommendation 85**

**Implement rebate programs to incentivize the adaptation of more sustainable commercial fishing gear and technologies.**

### **Recommendation 86**

**Support a national seafood marketing and communications program.**

## **Regulatory Environment**

With respect to regulatory reform, witnesses called for federal leadership in reducing interprovincial trade barriers and advocated for streamlining regulatory processes. A number of witnesses opined that new regulations should be less restrictive than previous ones, promote mutual recognition of products approved elsewhere, and expedite environmental assessments. As well, the Committee heard about restoring convenience stores' ability to sell nicotine replacement therapies to adults.

In consideration of the testimony heard before this committee, as well as the briefs it received, the Committee recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

### **Recommendation 87**

**Exempt regulated utilities from the Excessive Interest and Financing Expenses Limitation rules.**

### **Recommendation 88**

**Mandate an economic lens for regulators, where appropriate, to attract new economic opportunities to Canada, reduce red tape, and increase economic growth and competitiveness.**

**Recommendation 89**

**Modernize Canada’s regulatory system and reduce red tape to support the Canadian manufacturing sector.**

**Recommendation 90**

**Cut red tape for small businesses.**

**Recommendation 91**

**Modernize Canada’s regulatory framework to increase investment, economic growth, and jobs by addressing the web of overlapping regulations between Canadian jurisdictions, so businesses are better able to trade within Canada and beyond.**

**Recommendation 92**

**Create a transparent registry of interprovincial and regulatory barriers to trade that inhibit productivity and efficiency.**

**Recommendation 93**

**Expedite credential recognition to let qualified workers fully use their skills wherever they are needed across the country.**

## **CHAPTER THREE: A HEALTHY POPULATION AND A SKILLED WORKFORCE**

Between January 2021 and 2024, [prices for food purchased from stores](#) increased by 34.3%, which has led to an increase in the percentage of Canadians experiencing food insecurity. According to [Statistics Canada](#) food insecurity resulting from a lack of money for food can be:

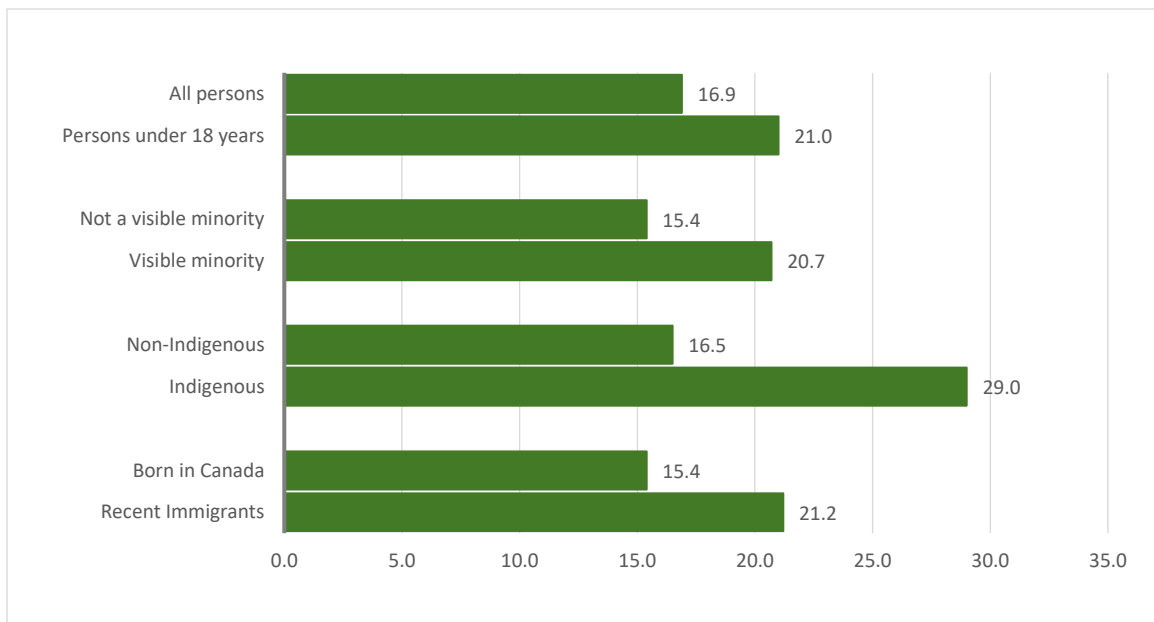
- marginal, when a household worries about running out of food and/or having a limited selection of food;
- moderate, when a household makes compromises in the quality and/or quantity of food; or
- severe, when a household experiences missed meals, reduced food intake or, at the most extreme, goes day(s) without food.



The [share of individuals in food-insecure households](#), which refers to those in situations of either moderate or severe food insecurity, has increased from 11.2% in 2020 to 16.9% in 2022. As shown in Figure 2, certain groups were more likely to be suffering from food insecurity in that year:

- 21.0% of children compared to 16.9% for the general population;
- 20.7% of people from visible minorities compared to 15.4% for those who are not from a visible minority;
- 29.0% of Indigenous persons compared to 16.5% for the non-Indigenous population; and
- 21.2% of immigrants who arrived within the previous 10 years compared to 15.4% for those born in Canada.

**Figure 2—Percentage of Persons Experiencing Moderate or Severe Food Insecurity, by Selected Demographic Characteristics, 2022 (%)**



Source: Figure prepared by the Library of Parliament using data from Statistics Canada, "[Table 13-10-0835-01: Food insecurity by selected demographic characteristics](#)," Database, accessed on 18 November 2024.

This rise in the prevalence of food insecurity has led to an increase in the number of Canadians visiting food banks. According to [Food Banks Canada](#), there were about

2.1 million visits to food banks across Canada in March 2024, which represents an increase of 6% in the number of visits compared to March 2023 and 90% compared to March 2019. Due to the increase in demand, 30% of [food banks affiliated with Food Banks Canada](#) reported instances of running out of food before demand was met and 56% reported giving out less food than usual over the last year; these figures were 10% and 20% in 2021, respectively.

As indicated by the [University of Toronto's PROOF research program](#), persons experiencing food security are more likely to be affected by a wide range of health conditions, such as infectious disease, poor oral health, diabetes, heart disease, hypertension, arthritis, back problems and chronic pain. Food insecurity also has an impact on mental health, especially for children. Those that experience food insecurity at an early age are more at risk of suffering from problems such as hyperactivity and inattention and “developing depression and suicidal ideation in adolescence and early adulthood.”

The federal government combats food insecurity through a variety of initiatives. Notably, the [Local Food Infrastructure Fund](#) provides funding to not-for-profit organizations that support community food security initiatives, including food banks and community kitchens, particularly those that focus on or are led by Indigenous and Black communities. Furthermore, poverty-reducing measures, such as the Canada Child Benefit, Old Age Security benefits, the Guaranteed Income Supplement and the Canada Disability Benefit, contribute to reducing food insecurity.

To address food insecurity among children, [Budget 2024](#) announced the creation of a National School Food Program, which aims to provide \$1 billion over a five-year period to expand access to school food programs to 400,000 more children each year in collaboration with provinces, territories and Indigenous partners. In September 2024, [Newfoundland and Labrador](#) was the first province to reach an agreement with the federal government to expand its school food programs.

In addition to food security, witnesses discussed measures related to income security and other social policies, health, employment, labour and immigration, as well as education and skills training. The Committee also received proposals concerning Indigenous Peoples and on the topic of equity, diversity and inclusion through briefs.

## **Income Security, Food Security and Social Policy**

On the topics of income security, food security and social policy, witnesses argued in support of a basic income and enhancing income program benefits and coordination at the federal level, while others raised the importance of ensuring equitable access to



social programs. Witnesses also discussed the Canada Disability Benefit, the Disability Tax Credit and the National School Food Program and funding to support Indigenous families. Finally, witnesses proposed measures to reduce food insecurity and support caregivers as well as the not-for-profit childcare sector.

In consideration of the testimony heard before this committee, as well as the briefs it received, the Committee recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

**Recommendation 94**

**Create dignified income support programs to support people aged 18 to 64 living in households experiencing food insecurity and poverty by transforming the GST/HST credit into a Groceries and Essentials Benefit and, the Canada Workers Benefit, into an enhanced Canada Working-Age Supplement.**

**Recommendation 95**

**Develop a national basic income program using one of the provinces as a demonstration pilot.**

**Recommendation 96**

**Increase Old Age Security benefits for seniors aged 65 to 74.**

**Recommendation 97**

**Enhance the Old Age Security program indexing formula to ensure that annual indexation is the highest of the Statistics Canada's Consumer Price Index or salaries.**

**Recommendation 98**

**Commit to reducing food insecurity by 50% and eliminating severe food insecurity by 2030, relative to 2021 levels.**

**Recommendation 99**

**Continue and extend funding for the National School Food Program.**

**Recommendation 100**

**Embed the National School Food Program into legislation to secure long-term funding and stability for students.**

**Recommendation 101**

**Increase the Canada Disability Benefit to lift all Canadians living with disabilities above the poverty line and detach eligibility from the Disability Tax Credit.**

**Recommendation 102**

**Establish a pathway to eligibility for the Canada Disability Benefit through provincial and territorial income assistance programs for people with disabilities.**

**Recommendation 103**

**Expand the home accessibility tax credit to explicitly cover home modifications that address the needs of all people living with disabilities.**

**Recommendation 104**

**Convert the Canada caregiver credit from a non-refundable tax credit to a refundable tax-free benefit, per the 2021 Minister of finance Mandate letter commitment.**

**Recommendation 105**

**Implement a monthly refundable tax credit for home support services to enhance the affordability and accessibility of senior care, using the Quebec model as a blueprint.**

**Recommendation 106**

**Close the parental leave gap to ensure that every newborn in Canada has the right to protected time with a parent or caregiver with adequate income during at least the first 6 months (26 weeks) of life.**

**Recommendation 107**

**Expand non-profit and publicly owned early learning and child care by increasing the federal transfers to the provinces and territories under the Canada-wide Early Learning and Child Care Agreements.**



### **Recommendation 108**

**Re-structure and advance funding under an *Act Respecting First Nations, Inuit and Métis children, youth and families* to advance the reduction of the number of Métis children in care.**

### **Recommendation 109**

**Support the development of a Métis-specific “Child First Initiative” aimed at enhancing family support and community resources to realize greater social, educational, and health outcomes.**

### **Recommendation 110**

**Commit funding to meet the long-standing target of 0.7% Official Development Assistance to gross national income over five years, in support of achievement of the Sustainable Development Goals by 2030, with a focus on the rights and needs of children.**

### **Recommendation 111**

**Address climate goals through targeted actions for children, including expanding ambitious nationally-determined contributions and embedding a child-rights lens to climate action.**

### **Recommendation 112**

**Designate an annual Nonprofit Day of Appreciation to recognize the economic and social contributions of the non-profit organizations across Canada.**

### **Recommendation 113**

**Continue to support the important work of the United Nations Relief and Works Agency for Palestine Refugees in the Near East and increase Canada’s contributions.**

## **Health**

Regarding health, certain witnesses raised the issue of patient safety and the use of private nurse staffing agencies, while others discussed pharmacare’s funding and formulary. Some witnesses also argued for additional support for people living with diabetes and to expand employees’ health care benefits. Finally, witnesses discussed



digitization in the health care sector, long-term care as well as funding for extended primary care teams.

In consideration of the testimony heard before this committee, as well as the briefs it received, the Committee recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

**Recommendation 114**

**Support the Canadian Cardiovascular Society in defining wait times targets for screening, diagnosis, and management of heart failure as part of Canada's health systems' recovery from COVID-19.**

**Recommendation 115**

**Provide funding for bi-annual visits to podiatrists for individuals living with diabetes to proactively manage foot health and prevent complications.**

**Recommendation 116**

**Provide funding for annual podiatric visits for senior citizens, particularly those in rural or underserved areas, to manage age-related foot conditions, improve mobility, and prevent falls and complications that may lead to hospitalization.**

**Recommendation 117**

**Provide earmarked funding for the implementation of the National Autism Strategy.**

**Recommendation 118**

**Create a new refundable income tax credit to help offset the high cost of gluten-free foods.**

**Recommendation 119**

**Invest in research and work with health charities to enhance research in Canada.**

**Recommendation 120**

**Enhance the quality of arthritis statistics and health data.**



**Recommendation 121**

**Ensure that the barriers in cancer clinical trials are addressed as the federal government continues to modernize clinical trial systems.**

**Recommendation 122**

**Accelerate multiple sclerosis (MS) research for a cure by supporting MS Canada to co-lead a global initiative to prevent MS with an investment in leading-edge MS research.**

**Recommendation 123**

**Invest to expand CAPTURE ALS from a pilot initiative to a world-leading platform to enable Canadian and global researchers to understand why people experience ALS symptoms and progression differently and, in turn, help identify treatment targets, support earlier diagnosis, strengthen clinical trials, reduce economic burden associated with the disease and improve the quality of life for the more than 4,000 Canadians affected by ALS.**

**Recommendation 124**

**Invest in cures research for type 1 diabetes, with a focus on cell therapy research to get closer to functional cures for the disease.**

**Recommendation 125**

**Implement an ambitious vision for health research and innovation in Canada, supported by increased funding, that fosters a strong research ecosystem.**

**Recommendation 126**

**Establish a universal, comprehensive and single-payer pharmacare program through promptly negotiating bilateral agreements with the provinces and ensuring adequate funding for the program.**

**Recommendation 127**

**Ensure equitable and comprehensive access through national pharmacare and other federal pharmaceutical policy initiatives.**

**Recommendation 128**

**Maintain Quebec’s universal and mixed pharmacare plan and telemedicine services, including the coverage offered by Quebec employers through private providers.**

**Recommendation 129**

**Prioritize patient needs and preferences, comprehensive medication access, quick approval for new drugs, and the sustainability of Canadian health care in developing the national pharmacare program.**

**Recommendation 130**

**Finalize funding for the National Strategy for Drugs for Rare Diseases to include all provinces and territories and expand the plan to consider the broader aspects and issues related to rare disorders.**

**Recommendation 131**

**Make research on the brain and mental health a national priority with stable, targeted funding for the creation of a Canadian brain research initiative, and a dedicated, sustained commitment to fund this priority to improve health outcomes and quality of life for people in Canada.**

**Recommendation 132**

**Restore funding for the national Dementia Strategy.**

**Recommendation 133**

**Invest to implement national standards for diagnosis, treatment and care for Alzheimer’s disease and dementia.**

**Recommendation 134**

**Invest in a Community Mental Health Fund to build capacity for mental health organizations.**

**Recommendation 135**

**Provide funding, starting in 2025-2026, to the Public Health Agency of Canada to develop a National Suicide Prevention Strategy.**



**Recommendation 136**

**Provide funding in 2025-2026 to Health Canada to develop a strategic framework on youth mental health.**

**Recommendation 137**

**Increase access to culture-based, and intergenerational trauma-informed mental health and wellness interventions for First Nations communities.**

**Recommendation 138**

**Improve health outcomes of Métis citizens through self-determination by investing in the Canada-Métis Nation Health and Wellness Sub-Accord.**

**Recommendation 139**

**Establish a federal fund to create a national network of addictions treatment facilities administered in accordance with the *Canada Health Act* and provide a five-year investment to secure and expand supervised consumption and harm reduction services nationally, as part of a comprehensive suite of measures.**

**Recommendation 140**

**Create a national peer-support fund through a funding allocation to the Substance Use and Addictions Program.**

**Recommendation 141**

**Work with the physical activity sector to develop and implement the Active Canada Action Plan.**

**Recommendation 142**

**Enhance the First Nations health workforce to bring accessible care closer to home.**

**Recommendation 143**

**Ensure the ongoing collection of pan-Canadian health sector workforce data across the public and private sectors.**

**Recommendation 144**

**Expand the list of countries eligible for automatic certification by the College of Family Physicians of Canada.**

**Recommendation 145**

**Work with other orders of government to introduce limited certification options for international medical graduates from qualifying countries so that they can provide care in Canada as they work towards full certification.**

**Recommendation 146**

**Work with other orders of government to investigate the possibility of condensing the current time requirements prior to full certification of international medical graduates.**

**Recommendation 147**

**Work with other orders of government to build mentorship and exam preparation processes to ensure success and smooth adaptation to the Canadian work environment of international medical graduates.**

## **Employment, Labour and Immigration**

On the topic of employment and labour, witnesses discussed ways to improve work conditions, address shortages and workplace closures in specific sectors and achieve pay and employment equity. In addition, witnesses made proposals regarding Employment Insurance and argued for providing job and training opportunities for youth and support for workers in the context of the transition to net-zero. Finally, witnesses raised the need to collect workforce data in the health sector.

On the topic of immigration, witnesses discussed the need for a cross-departmental and flexible approach, in addition to sharing proposals for reforming the immigration system to adapt it to Canada's labour needs and protect workers' rights.

In consideration of the testimony heard before this committee, as well as the briefs it received, the Committee recommends that the Government of Canada, in accordance with the powers of each jurisdiction:



**Recommendation 148**

**Restore the Employment Insurance (EI) temporary measures including a lower, uniform entrance requirement of 420 hours and other measures to increase access to EI benefits and active labour-market programming.**

**Recommendation 149**

**Prioritize a reform of the Employment Insurance program that adequately and permanently solves the “black hole” problem, establishes a universal entrance requirement based on a hybrid criterion of hours and insurable weeks, allows for the stacking of special benefits and regular benefits, and limits disentitlements from benefits.**

**Recommendation 150**

**Review how the Employment Insurance system functions in order to increase eligibility, make benefits more generous and correct the discrimination that this system perpetuates.**

**Recommendation 151**

**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.**

**Recommendation 152**

**Place the Employment Insurance fund outside its accounting parameters.**

**Recommendation 153**

**Restore the top-up to provincial and territorial Labour Market Development Agreement transfers withheld from Budget 2024 and take other steps to strengthen training and workforce development.**

**Recommendation 154**

**Restore funding for the Labour Market Development Agreements and the Workforce Development Agreements.**

**Recommendation 155**

**Increase workforce attraction and training funding in the aerospace industry, in partnership with provincial governments, which have jurisdiction in these fields.**

**Recommendation 156**

**Introduce a refundable career extension tax credit to compensate experienced workers for reductions in Guaranteed Income Supplement benefits and encourage them to remain in the workforce.**

**Recommendation 157**

**Increase the total earnings exemption on income from employment or self-employment to \$6,500 in calculating the Guaranteed Income Supplement.**

**Recommendation 158**

**Scale up investment in workforce preparedness by creating green job and training opportunities for youth, expanding regional workforce development approaches, enabling Indigenous economic pathfinding, and undertaking the labour market analysis needed for a smooth transition to a low-carbon economy.**

**Recommendation 159**

**Establish a Youth Climate Corps to provide jobs and training for Canadian youth aged 15 and under to address the climate crisis with an investment that would grow to accommodate demand.**

**Recommendation 160**

**Increase funding for the Canada Summer Jobs program and prioritize job programs that provide staffing for accessible camp and physical activity experiences for children, youth and adults in all parts of Canada.**

**Recommendation 161**

**Develop an “All of Ministries” approach to immigration that coordinates support and funding from different federal departments in addition to Immigration, Refugees and Citizenship Canada.**



### **Recommendation 162**

**Implement a more flexible funding model for the settlement and integration sector.**

## **Education and Skills Training**

Regarding education and skills training, witnesses proposed extending the student loan forgiveness program and providing funding and support for training and workforce development. Proposals were also made regarding work-integrated learning programming and experiential learning. Other witnesses discussed the needs of school boards and teachers, particularly in light of the influx of newcomers.

In consideration of the testimony heard before this committee, as well as the briefs it received, the Committee recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

### **Recommendation 163**

**Continue its expansion of the Canada Student Loan forgiveness program to include audiologists, dietitians, chiropractors, denturists, occupational therapists, optometrists, and speech-language pathologists.**

### **Recommendation 164**

**Provide an additional amount to the Terry Fox Humanitarian Award to increase the value of the scholarship while maintaining the number of awards granted to Canadian youth.**

### **Recommendation 165**

**Increase the maximum Canada Student Grant.**

### **Recommendation 166**

**Provide proportional official language education funding, both in English and French, to accommodate the influx of newcomers to Canada.**

### **Recommendation 167**

**Maintain competitive Canadian graduate student funding levels by indexing awards to inflation.**



**Recommendation 168**

**Narrow the Indigenous post-secondary education gap by raising the funding for Post-Secondary Student Support Program and equivalent Métis and Inuit Post-Secondary Education Strategies to reflect increasing Indigenous secondary school graduation rates.**

**Recommendation 169**

**Reinvest in and reopen applications for the Post-Secondary Institutions Strategic Investment Fund (or create a new green campus fund) to help campuses across the country lower GHG emissions, build capacity to help meet Canada's labour market needs, and grow for the future.**

**Recommendation 170**

**Permanently increase the College and Community Innovation Program budget and allocate funding to equitably fund and expand the Technology Access Centre program.**

**Recommendation 171**

**Build on past investments in skills training by making a strategic reinvestment to support the Business + Higher Education Roundtable's national work-integrated learning programming.**

**Recommendation 172**

**Undertake an inventory of critical skills training infrastructure to ensure Canada has the training space necessary to meet the needs in key economic sectors going forward, in conjunction with the Critical Skills and Training Infrastructure Fund.**

**Recommendation 173**

**Restore support for the three nationally recognized institutions for professional training in the audiovisual sector by reintroducing the National Training Program and the Film and Video Sector.**

**Recommendation 174**

**Attract the next generation of tradespeople by increasing funding to the Apprenticeship Incentive Grant.**



**Recommendation 175**

**Foster a net-zero economy by investing in workforce development to provide training and skills development paths that are aligned with projected growth sectors in a clean economy and providing paid internship and training programs for young people seeking careers in climate- and nature-related sectors.**

**Recommendation 176**

**Invest in the Student-Work Placement Program to create work-integrated learning opportunities for post-secondary students.**

**Recommendation 177**

**Announce ongoing investments under the Student Work Placement Program until 2030.**

**Recommendation 178**

**Invest in workforce readiness through continued investment in the Student Work Placement Program and in artificial intelligence work-related learning opportunities for students.**

**Recommendation 179**

**Renew the Global Skills Opportunity program to send Canadian students abroad to equip them with the skills required to thrive in a rapidly changing labour market.**

**Recommendation 180**

**Replace the Canada Training Credit with a voluntary professional development savings plan.**

**Recommendation 181**

**Expand funding for applied research at Canada's colleges, cégeps and institutions to drive ongoing innovation in new and emerging technologies.**

**Recommendation 182**

**Support the development of interdisciplinary research, issues-oriented research and the international missions of the new umbrella organization for research funding through a new dedicated investment.**

**Recommendation 183**

**Expand financial support for research commercialization and knowledge mobilization programs.**

**Recommendation 184**

**Leverage the skills of academic researchers to grow research and development and commercialization opportunities.**

**Recommendation 185**

**Provide the budget increases promised in Budget 2024 to the granting agencies now and use the funds to rebalance the funding system as follows:**

- **allocate the increase to the base budget of the three granting agencies among them on a pro-rata basis to faculty, students and post-doctoral fellows in the disciplines they cover and allocate this increase to core grant programs to enable researchers to increase the number and value of scholarships available to students under their supervision; and**
- **establish a minimum gradual Canada Research Chair quota within two years based on the institution's relative faculty weight of the overall Canadian faculty; use the same formula to establish the minimum quota for Canadian graduate scholarships, applied to the graduate student population and post-doctoral fellows; and distribute a minimum of 50% of the funds of the relevant programmes within five years.**

**Recommendation 186**

**Explicitly state the duty to support research development across Canada's academic regions and cities in the mission statement of the new framework organization and the three granting agencies.**

**Recommendation 187**

**Dedicate a significant portion of new research investments to supporting the production and dissemination of scientific research results in French.**



### **Recommendation 188**

**Create grant programs for cross-disciplinary research groups, particularly to address health issues.**

### **Recommendation 189**

**Match Budget 2024 investments with increased support for the full costs of research through the Research Support Fund and Incremental Project Grants.**

### **Recommendation 190**

**Fully support enhancing Canada's digital research infrastructure as an enabler of world-class research initiatives.**

### **Recommendation 191**

**Act immediately to maximize support for the development of research collaborations through Canada's participation in Horizon Europe.**

## **Indigenous Peoples**

The Committee was presented with proposals by witnesses and in written submissions related to First Nations, Métis and Inuit, as well as Indigenous languages.

In consideration of the testimony heard before this committee, as well as the briefs it received, the Committee recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

### **Recommendation 192**

**Provide funding for full participation in the *United Nations Declaration on the Rights of Indigenous Peoples Act's* implementation oversight mechanisms, and targeted Action Plan Measures implementation activities.**

### **Recommendation 193**

**Provide investments to support the resolution of specific claims, and joint legislative and policy reform, including funds to establish an Independent Centre for the Resolution of Specifics Claims.**

**Recommendation 194**

**Develop new fiscal arrangements for First Nations.**

**Recommendation 195**

**Pursue legislation to institutionalize the *Canada-Métis Nation Accord* and Permanent Bilateral Mechanism.**

**Recommendation 196**

**Advance Métis women and gender equality through Métis Nation governance, support for capacity-building and core funding for Métis women and gender equality initiatives.**

**Recommendation 197**

**Advance economic reconciliation with Indigenous Nations and support the North and remote communities.**

**Recommendation 198**

**Expand and coordinate existing investments and programs to deliver retrofits that integrate health, affordability, and adaptation targets, and accommodate the unique needs of Indigenous, northern and remote communities.**

**Recommendation 199**

**Provide investments to fully implement the *Indigenous Languages Act*.**

**Recommendation 200**

**Provide financial support to the National Aboriginal Capital Corporations Association to provide strategic top-ups to Indigenous financial institutions that require additional support to increase their capital base and ensure consistency across the network.**

**Recommendation 201**

**Fund the Aboriginal Savings Corporation of Canada to establish a national First Nations home ownership program.**



#### **Recommendation 202**

**Provide ongoing, stable, flexible and sufficient financial support to National Aboriginal Capital Corporations Association to develop permanent tailored services for young Indigenous entrepreneurs.**

#### **Recommendation 203**

**Provide ongoing, stable, flexible and sufficient financial support to the National Aboriginal Capital Corporations Association in establishing a permanent program aimed at supporting Indigenous entrepreneurs in tourism.**

#### **Recommendation 204**

**Fund the National Aboriginal Capital Corporations Association to establish and administer a First Nations-Led Procurement Organisation.**

#### **Recommendation 205**

**Provide funding to establish a dedicated infrastructure monetization fund and for fund operations for First Nations seeking innovative ways to address their housing and infrastructure needs, and for loan servicing on First Nations Finance Authority's infrastructure "Reconciliation Debenture."**

#### **Recommendation 206**

**Support the development of a bonding and surety fund to provide the required collateral for on-reserve Indigenous-led contractors that enables them to get market-price insurance to fairly bid on infrastructure contracts, and support the research, engagement and creation of a stand-alone not-for-profit authority, governed by Indigenous contractors.**

#### **Recommendation 207**

**Support regulatory changes, enabled under section 141 of the *First Nations Fiscal Management Act*, to allow First Nations Finance Authority to lend directly to special purpose vehicles where a federal or provincial loan guarantee is applied or where provincial or territorial backed entities is providing long-term guaranteed agreements.**

## **Equity, Diversity and Inclusion**

The Committee was presented with proposals by witnesses and in written submissions on a range of topics related to equity, diversity and inclusion, including gender equality, and the prevention of racism, Islamophobia and anti-Semitism.

In consideration of the testimony heard before this committee, as well as the briefs it received, the Committee recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

### **Recommendation 208**

**Allocate annual funding to Women and Gender Equality Canada's Women's Program for core funding or renewable capacity building grants for feminist organizations that operate at the national level.**

### **Recommendation 209**

**Increase the international assistance envelope to build on Canada's leadership in supporting women's rights and feminist movements globally and ensure that further assistance to Ukraine be provided in addition to the existing aid envelope so that it does not impinge on the increase of assistance to the rest of the world.**

### **Recommendation 210**

**Support diversity and inclusion in the skilled trades by mandating Community Benefits Agreements on federally funded infrastructure projects.**

### **Recommendation 211**

**Continue to implement Canada's Black Justice Strategy, in consultation with Black communities across Canada, to address anti-Black racism and systemic discrimination in the criminal justice system.**

### **Recommendation 212**

**Renew and enhance the Supporting Black Canadian Communities Initiative.**

### **Recommendation 213**

**Ensure the permanence of the Black-Led Philanthropic Endowment Fund by supporting full rights and interests to the Foundation for Black Communities.**



#### **Recommendation 214**

**Review all federal grant programs to ensure that only projects that align with Canada's Anti-Racism Strategy receive federal funding.**

#### **Recommendation 215**

**Invest in a dedicated national anti-Islamophobia strategy that includes increased funding both to Canada's Special Representative Office on Islamophobia, as well as to the York University Islamophobia Research Hub and an investment into public education campaigns to drive down anti-Muslim sentiment.**

#### **Recommendation 216**

**Dedicate funding to develop a five-year program to enhance the literacy of the International Holocaust Remembrance Alliance working definition of antisemitism amongst post-secondary aged Canadians.**

#### **Recommendation 217**

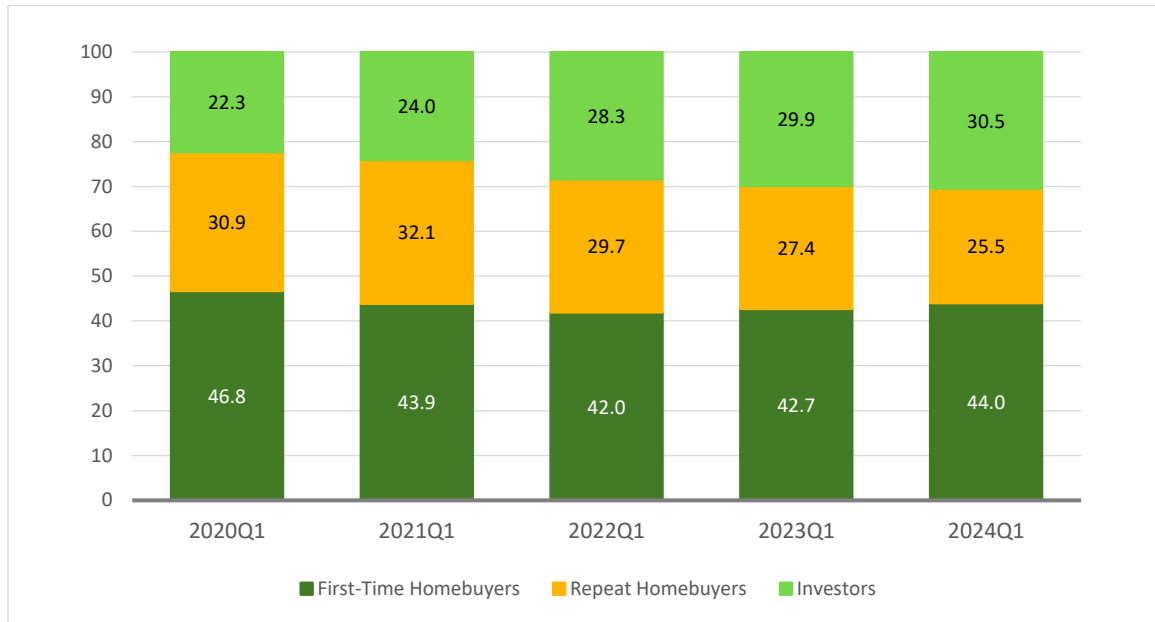
**Provide funding for the Holodomor National Awareness Tour Program.**

### **CHAPTER FOUR: AFFORDABLE, VIBRANT AND SAFE COMMUNITIES**

Housing demand can be influenced by a range of factors, such as employment and income levels, population growth, the availability of mortgage loans and tax measures that affect the return of homeownership relative to other types of assets. The rise in housing prices since 2020 has raised concerns about young Canadians' ability to afford a home. [Bank of Canada data](#) shows that the share of mortgaged home purchases by first-time homebuyers has decreased from 46.8% to 44.0% between the first quarter of 2020 and the first quarter of 2024, while the share purchased by investors increased from 22.3% to 30.5%.



**Figure 3—House Purchases Financed by Mortgage Loans, by Type of Borrower (%)**



Source: Figure prepared by the Library of Parliament using data obtained from Bank of Canada, [Indicators of financial vulnerabilities](#), 20 September 2024.

In response to this situation, the federal government has announced a number of measures to make it less attractive to purchase housing for investment purposes, on the one hand, and measures to support prospective first-time home buyers, on the other hand, including through changes to mortgage rules.

The rules applicable to residential mortgage loans issued by federally regulated financial institutions are set out in a number of laws and regulations. The [Bank Act](#) provides that a bank cannot make a mortgage loan for a residential property if the loan-to-value ratio exceeds 80%, subject to a number of exceptions, including loans insured through the Canada Mortgage and Housing Corporation (CMHC) and the two private sector mortgage insurers. Other federally regulated financial institutions, such as trust and loan companies, are subject to similar provisions.

In order to be eligible to insurance, mortgage loans must meet a number of requirements set out under the [Insurable Housing Loan Regulations](#), which apply to mortgage loans insured by the CMHC, and the [Eligible Mortgage Loan Regulations](#), which apply to mortgage loans insured by private sector mortgage insurers. In particular, these regulations set out requirements with respect to the amortization schedule, down payment, the value of the property to be insured, credit scores and debt service ratios.



Furthermore, federally regulated financial institutions are also subject to the [Residential Mortgage Underwriting Practices and Procedures Guideline](#) (B-20 Guideline) issued by the Office of the Superintendent of Financial Institutions (OSFI). The B-20 Guideline sets OSFI's expectations for prudent residential mortgage underwriting, including an institution's assessment of the borrower's capacity to service their debt obligations on a timely basis and the value of the underlying property. In particular, the B-20 Guideline establishes a minimum qualifying rate (MQR) for uninsured mortgages, also called "stress test," which is applied to the calculation of the gross debt service ratio to test a borrower's ability to continue to make their mortgage payments in the event of a negative financial shock. The [MQR](#) is revised annually and is currently the greater of the mortgage contract rate plus 2%, and 5.25%. The [Department of Finance](#) also sets an MQR for insured mortgages, which is also subject to review and periodic adjustment and is currently the same as the MQR for uninsured mortgages .

The federal government announced a number of changes to mortgage rules to make it easier for prospective first-time homebuyers to acquire a home. [Budget 2024](#) announced that starting on 1 August 2024, 30-year insured mortgage amortizations would be allowed for first-time homebuyers purchasing a new construction. Otherwise, the maximum amortization period for insured mortgages is 25 years. The [Department of Finance](#) then announced in September 2024 that this change will be expanded to all first-time homebuyers and all purchasers of new builds, and that the maximum property value criteria for insured mortgages will increase to \$1.5 million, up from \$1.0 million. These additional changes will become effective starting on 15 December 2024.

Regarding the purchase of homes for investment purposes, the federal government announced measures to discourage such behaviour. Specifically, it introduced legislation to:

- Tax the profits from the sale of a residential property held for less than one year as business income;
- Deny income tax deductions on income from non-compliant short-term rentals; and
- Prohibit the purchase of certain residential property by non-Canadians.

[Budget 2024](#) also announced the government's intention to restrict the purchase and acquisition of single-family homes by very large corporate investors and that it would lead consultations on this initiative.

In addition to housing-related issues, witnesses discussed measures on infrastructure and transportation, arts, culture and telecommunications, as well as safety and security. The Committee also received proposals concerning environmental protection through briefs.

## Housing

A number of witnesses called on the federal government to increase its support for the development and maintenance of non-market housing, including that provided by not-for-profit and cooperative organizations, in order to respond to the housing needs of lower-income households. In particular, proposals were made in respect of the Affordable Housing Fund, the Rapid Housing Initiative, the Federal Lands Initiative and the Co-op Housing Development Program. Certain witnesses emphasized the need to better support tenants, such as through the Canada Rental Protection fund, the Federal Community Housing Initiative and the Tenant Protection Fund.

In addition, the Committee heard proposals related to housing demand, specifically to encourage prospective first-time home buyers and discourage speculative investment in housing. Others advocated for increased cooperation between orders of governments to find solutions to increase housing supply and deal with encampments. Lastly, witnesses made requests related to energy use in the residential sector, an Indigenous housing strategy and retrofit programs.

In consideration of the testimony heard before this committee, as well as the briefs it received, the Committee recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

### **Recommendation 218**

**Extend the current GST/HST relief for purpose-built rental housing to include non-profit affordable ownership housing.**

### **Recommendation 219**

**Remove the GST paid on the sale of affordable homes built by non-profit affordable homeownership providers until those homes are sold to market.**

### **Recommendation 220**

**Extend GST exemptions to not-for-profit builders and social service providers operating and building transitional housing units.**



**Recommendation 221**

**Significantly improve the GST new housing rebate.**

**Recommendation 222**

**Relaunch Canada Mortgage and Housing Corporation's First-Time Home Buyer Incentive, with improved eligibility criteria.**

**Recommendation 223**

**Implement a punitive capital gains tax on speculative investments of non-principal residence, single-family homes, if not held for at least two years.**

**Recommendation 224**

**Support new financial instruments that track speculative housing demand.**

**Recommendation 225**

**Secure existing affordable rental homes through an accelerated and sector-led Canada Rental Protection Fund to enable co-operative and non-profit housing organizations to purchase rental properties that are for sale.**

**Recommendation 226**

**Increase funding for the new Canada Rental Protection Fund and reserve this funding exclusively for various forms of social housing.**

**Recommendation 227**

**Support and incentivize purpose-built rental housing, including by allowing capital gains deferral where proceeds are re-invested in social housing.**

**Recommendation 228**

**Continue funding and further enhance the Tenant Protection Fund.**

**Recommendation 229**

**Tie federal housing funding to a 5-year moratorium on rent increases beyond inflation targeted at temporary rent control across the country.**

**Recommendation 230**

**Increase the Canada Housing Benefit and reform unnecessarily restrictive qualifications.**

**Recommendation 231**

**Place conditions on federal funding for purpose-built rentals to ensure that at least 25% of all new rental units have a form of rent control or are rent-geared-to income units.**

**Recommendation 232**

**Adjust the affordability criteria so that rents are affordable for the clientele targeted by various programs and invest the necessary funds to make the projects sustainable.**

**Recommendation 233**

**Continue to invest a portion of the Affordable Housing Fund into affordable homeownership.**

**Recommendation 234**

**Earmark the Affordable Housing Fund to the non-profit sector, increase funding for the Rapid Housing Stream and enhance its “subsidy” stream with the expectation that government funding will be sufficient to complete project financing packages.**

**Recommendation 235**

**Provide sufficient funding for the Affordable Housing Fund and the Apartment Construction Loan Program so that all projects that meet the criteria can be funded.**

**Recommendation 236**

**Commit to creating 500,000 new affordable housing units within 5 years, and allocate a sizable portion as non-market or rent-geared-to-income public housing.**

**Recommendation 237**

**Establish targets and timelines for increasing non-market rental housing’s share of Canada’s total housing stock to align with other developed OECD countries by 2034.**

**Recommendation 238**

**Aim to achieve a Canadian non-market housing rate of 20%.**



**Recommendation 239**

**Increase investments in non-market housing, including not-for-profit and co-operative housing, to match average funding for social housing by other developed OECD countries.**

**Recommendation 240**

**Reallocate all funding for the construction, maintenance and renovation of housing in Canada's Housing Plan as well as additional funding to significantly expand social housing in Canada, including public social, cooperative and non-profit housing units.**

**Recommendation 241**

**Make the Federal Community Housing Initiative permanent.**

**Recommendation 242**

**Offer low-cost loans to non-profit and co-op housing providers and builders by reallocating existing financing or opening new finance options.**

**Recommendation 243**

**Eliminate taxes for non-profit and co-op housing providers and builders to reduce financial burdens, including developers of student housing.**

**Recommendation 244**

**Prioritize the allocation of surplus public land for housing to non-profits and co-ops instead of private developers at no or very low cost and provide new, recurring and predictable funding for the Federal Lands Initiative for this purpose.**

**Recommendation 245**

**Create a federal financing program targeted at building significantly more co-operative homes across Canada, informed by the measures implemented by the Canada Mortgage and Housing Corporation in the 1970s and 1980s to stimulate the creation of affordable housing units by non-profit co-operative housing.**

**Recommendation 246**

Ensure that the eligibility criteria for the new Co-op Housing Development Program require that affordability thresholds be met to ensure low- and modest-income renter households have adequate housing.

**Recommendation 247**

Maintain and fund a pre-startup fund for social housing in a loan or grant form, like the Canada Mortgage and Housing Corporation's Seed Funding program, that is sufficient to meet needs, to support the initial phases of project development.

**Recommendation 248**

Reach agreements with provincial and territorial government to pool funds under a self-sustaining program specifically designed to fund community and social housing to create a funding continuum that accelerates project delivery.

**Recommendation 249**

Continue discussions with other levels of governments to ensure that funding related to housing financing programs are rapidly deployed.

**Recommendation 250**

Adjust federal programs that help fund affordable housing to align with Quebec programs sponsored by the Société d'habitation du Québec and other public or private funders to encourage their inclusion in the same funding package, and thereby speed up product delivery.

**Recommendation 251**

Ensure that the affordability criteria used to determine base rent costs by region are adjusted to the local reality of each community and social housing construction program to maintain consistency with Quebec programs and encourage their inclusion in the same funding package.

**Recommendation 252**

Adjust the grant application forms by retaining the same references and definitions to ensure program compatibility.



**Recommendation 253**

**Establish gender-responsive budgeting processes to address differing impacts on the housing experiences of women and gender-diverse persons that recognizes the distinctive and urgent obligation to protect the right to life of Indigenous women, girls and gender-diverse people in accordance with the National Inquiry into Missing and Murdered Indigenous Women and Girls' Calls to Justice.**

**Recommendation 254**

**Advance Indigenous housing rights by fully implementing the Urban, Rural and Northern Indigenous Housing Strategy.**

**Recommendation 255**

**Address the critical housing needs of the Métis Nation by re-allocating Urban, Rural, and Northern Indigenous Housing funding through a distinctions-based approach.**

**Recommendation 256**

**Provide Yänonhchia' Housing Finance with funding to establish its capital facility and support its phase I activities, which will enable it to expand its on-reserve housing renewal and financing activity outside of Quebec to five additional regions in Canada to support residential construction and employment, and mitigate the housing crisis in Indigenous communities.**

**Recommendation 257**

**Add students to the National Housing Strategy's priority populations.**

**Recommendation 258**

**Further integrate funding for student housing construction and renovation projects into funding programs for affordable housing.**

**Recommendation 259**

**Create a specific fund for the acquisition, construction, renovation and operation of student housing for new constructions and existing residences.**



**Recommendation 260**

**Support the development of student residences in all regions, not just in large urban centres.**

**Recommendation 261**

**Renew the Women and Children Shelter and Transitional Housing Initiative as an ongoing initiative of the National Housing Strategy.**

**Recommendation 262**

**Amend the National Housing Strategy to establish a new ten-year investment for the dedicated acquisition, conversion, and construction of 100,000 supportive mental health housing units and strengthen intergovernmental coordination to unlock access to operational dollars.**

**Recommendation 263**

**Move quickly to reach agreements with the provinces and territories on the conditions for using the funding for addressing homeless encampments.**

**Recommendation 264**

**Adopt a Special Advisor on Homelessness and Homeless Encampments to coordinate, oversee, and implement an interjurisdictional plan to address and prevent homelessness and encampments on a priority basis.**

**Recommendation 265**

**Adjust investments in homelessness programs in alignment with the Parliamentary Budget Officer report, with a view to ending homelessness within clear timelines and monitoring processes to track progress.**

**Recommendation 266**

**Invest in deeply affordable housing and reduce chronic homelessness by partnering with the non-profit sector.**

**Recommendation 267**

**Develop a capital funding program for temporary housing and vulnerable populations.**



**Recommendation 268**

**Allow continuous type funding for programs specifically aimed at building community housing and social housing for vulnerable clientele instead of falling back on the project proposal approach.**

**Recommendation 269**

**Prioritize projects aimed at housing low-income households and specific vulnerable clientele rather than following the “first come, first served” principle until all funds have been expended.**

**Recommendation 270**

**Stimulate offsite construction technologies and supply across the housing continuum through various funding streams, including incentives under the Housing Accelerator Fund and the new Homebuilding Technology and Innovation Fund.**

**Recommendation 271**

**Establish a permanent mechanism to collaborate and coordinate housing policy and development, such as a national housing secretariat or roundtable, that brings together all levels of government with housing stakeholders to coordinate housing policy and development across the housing continuum and address the housing crisis.**

**Recommendation 272**

**Consider allowing mortgages on new energy-efficient certified homes to have an increased maximum amortization period.**

**Recommendation 273**

**Consider extending the maximum amortization period for insured mortgages to 30 years for all buyers.**

**Recommendation 274**

**Ease the stress test by relaxing or eliminating the mortgage renewal test, periodically reviewing increases in the mortgage contract rate based on financial market conditions to avoid amplifying real estate market cycles, and allowing borrowers to qualify for a five-year fixed rate when taking out a mortgage – regardless of the type of loan – if it is more advantageous.**

## Infrastructure and Transportation

On the topic of infrastructure, witnesses discussed public transit, including in relation to the Canada Public Transit Fund, the development of a comprehensive national public transit strategy and measures to help municipalities and public transit agencies to improve procurement processes for transit. As well, the Committee heard about a proposed kilometric tax for vehicle users, the revenues of which would be used to fund public transit and active transportation initiatives. Witnesses also spoke about improving telecommunications, transportation corridors, an Inuit-led fund for Nunavut infrastructure and adapting infrastructure to climate change.

Regarding transportation, witnesses addressed the trucking, rail and air transportation sectors. On the topic of trucking, witnesses requested that the government address noncompliance with labour and tax laws in the trucking. Certain witnesses also advocated for better working conditions for workers in the industry, such as long-haul and taxi drivers. Speaking about the rail sector, witnesses discussed expanding VIA Rail's passenger services, developing regulations to guide the industry's technological transitions and prolonging the extended interswitching pilot project in the Prairies. Finally, with respect to air transportation, calls were made to improve working conditions and prohibit the "profitization" of airports.

In consideration of the testimony heard before this committee, as well as the briefs it received, the Committee recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

### **Recommendation 275**

**Engage with stakeholders to develop and implement a National Infrastructure Assessment and create a long-term strategy for addressing infrastructure needs in communities across Canada.**

### **Recommendation 276**

**Involve industry stakeholders in the early stages of all federal infrastructure projects to ensure optimal return on investment and cost assurance.**

### **Recommendation 277**

**Acknowledge the need for long-term, consistent infrastructure spending – particularly for the underground infrastructure sector – and renew funding for the Investing in Canada Infrastructure Program.**



**Recommendation 278**

**Increase the funding allocated to the Canada Community-Building Fund and move quickly to reach agreements with the provinces and territories to ensure that the funding provided for under the Canada Housing Infrastructure Fund is made available to municipalities.**

**Recommendation 279**

**Reinvest in parks, sport, and recreation infrastructure to ensure the health and well-being of the population.**

**Recommendation 280**

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

**Recommendation 281**

**Help fund the AdapT Institute to promote resilient infrastructure and a sustainable economy in Canada.**

**Recommendation 282**

**Bring forward the start date for the funding provided for under the Canada Public Transit Fund to ensure public transit systems have equitable and rapid access to capital funding and move quickly to reach agreements with the provinces and territories on the terms for using this funding while respecting municipal jurisdiction over land-use planning.**

**Recommendation 283**

**Streamline the application process and remove barriers to the Canada Public Transit Fund to maximize participation.**

**Recommendation 284**

**Increase funding to the Canada Public Transit Fund to account for asset maintenance needs in the sector.**

**Recommendation 285**

**Support public transit development through financial support for operations.**

**Recommendation 286**

**Protect the Canada Public Transit Fund by enshrining it in legislation and including an annual funding escalator tied to the cost of construction to ensure the fund maintains its value over time.**

**Recommendation 287**

**Establish a national taskforce with provincial and local governments, and transit agencies to develop a national public transit strategy with a new funding model for Canada's public transit agencies.**

**Recommendation 288**

**Take immediate and concrete actions to increase investments in Canadian trade-enabling infrastructure at ports, marine terminals, inland terminals and railways to remain competitive in the global market and respond to the significant investment made by the U.S., in collaboration with private sector partners, and prioritize projects that address bottlenecks and build surge capacity.**

**Recommendation 289**

**Take action to secure the effective movement of goods across Canada's ports and railways.**

**Recommendation 290**

**Develop a re-financing plan for the National Trade Corridors or introduce a new long-term trade infrastructure funding program to drive tangible progress and alleviate infrastructure challenges in the supply chain into the future.**

**Recommendation 291**

**Commit to long-term investment through a Canada Trade Infrastructure Plan, which includes solidifying supply chains for international and domestic trade corridors, to establish Canada as a reliable business partner.**

**Recommendation 292**

**Advance the development of the National Supply Chain Strategy and explore the creation of a national industrial strategy.**



**Recommendation 293**

**Replace Canada's winter road network with all-season alternatives built to a gravel road standard.**

**Recommendation 294**

**Make transformative investments in Canada's airport infrastructure.**

**Recommendation 295**

**Address the sustainable infrastructure and energy efficiency needs of all Canadian airports.**

**Recommendation 296**

**Significantly increase the funding allocated to the Airports Capital Assistance Program.**

**Recommendation 297**

**Invest in regional, northern and remote airport infrastructure, including the construction of food terminals and warehouses, to address food and economic security in the North.**

**Recommendation 298**

**Support the Pearson Economic Zone Strategy.**

**Recommendation 299**

**Implement airport lease model reforms for airport stability and growth.**

**Recommendation 300**

**Adopt digital tools to enhance passenger experience in airports.**

**Recommendation 301**

**Modernize the *Duty Free Shop Regulations* to allow for the sale of duty-free products to all international arriving passengers at Canadian international airports.**

**Recommendation 302**

**Establish a Tourism Infrastructure Fund and an incentive tax credit to drive major capital investments in the sector, especially from private capital markets domestically and internationally.**

**Recommendation 303**

**Support the viability of the Canadian airline industry by taking concrete and immediate actions to address pilot supply challenges in Canada.**

**Recommendation 304**

**Establish a special program with dedicated funding that addresses the maintenance and infrastructure needs of small craft harbours and harbour authorities.**

**Recommendation 305**

**Adjust criteria for Canada Port Authorities' access to Canada Infrastructure Bank funds.**

**Recommendation 306**

**Ensure Canada Border Services Agency's funding is dedicated and increased in predictable and sufficient manner to support port and supply chain services and trade facilitation.**

**Recommendation 307**

**Renew funding for the National Trade Corridors Fund, or provide more focused funding for the ports that are unable to leverage capital to borrow or capitalize subsidiaries or joint ventures.**

**Recommendation 308**

**Put in place more direct and indirect assistance programs for shipoperators making the green shift, to better support them through their energy transition, in particular by reinvesting in the Green Shipping Corridor Program.**



**Recommendation 309**

**Adequately support shipyards with specific assistance programs to help them modernize, including assistance for automation and technological innovation, so that shipyards can retain and develop their expertise, as this expertise is highly strategic for the country.**

**Recommendation 310**

**Accelerate the program to build new icebreakers for the Canadian Coast Guard, if built in Canada, to ensure adequate and continuous service to keep essential waterways in service.**

**Recommendation 311**

**Make new investments in outdoor waterway infrastructure, such as boat ramps and access points.**

**Recommendation 312**

**Provide resources for a consultation process with other levels of government so regional and local boating authorities are consulted when new restrictions are proposed under the *Vessel Operation Restriction Regulations*.**

**Recommendation 313**

**Close the First Nations infrastructure gap.**

**Recommendation 314**

**Meet First Nations community infrastructure needs, including buildings, ports and wharfs, transportation infrastructure, and utilities.**

**Recommendation 315**

**Continue to invest in a distinctions-based Inuit-led fund for Nunavut infrastructure.**

**Recommendation 316**

**Increase funding and accelerate the development of digital infrastructure, including broadband, mobile and satellite Internet services, and energy infrastructure in rural and remote and northern communities.**



**Recommendation 317**

**Ensure First Nations meet the standards outlined in Canada's Connectivity Strategy.**

**Recommendation 318**

**Address barriers to zero-emission vehicles adoption.**

**Recommendation 319**

**Continue purchase incentives for new passenger zero-emission vehicles but focus on value for electric-only range.**

**Recommendation 320**

**Make zero-emission vehicles more accessible for low- and modest-income households.**

**Recommendation 321**

**Remove caps on incentives for zero-emission vehicles for carshare, rideshare or other ride-hailing fleets.**

**Recommendation 322**

**Increase funding for electric vehicle consumer education programs, including test drives and dealership training programs, to support salesforce and to implement these programs across Canada.**

**Recommendation 323**

**Offer a vehicle scrappage program for all types of vehicles.**

**Recommendation 324**

**Continue the transition of the heavy-vehicle subsector by increasing dedicated funding for electric school buses, in addition to offering a point-of-sale rebate.**

**Recommendation 325**

**Make the transition to electric transit buses more affordable.**



**Recommendation 326**

**Work across jurisdiction to accelerate electric school bus adoption.**

**Recommendation 327**

**Accelerate the integration of electric trucks into commercial fleets.**

**Recommendation 328**

**Electrify vehicle fleets in ports, airports, and similar federal facilities.**

**Recommendation 329**

**Support the electrification of Canada's ferry services.**

**Recommendation 330**

**Modernize the incentives for the Zero-Emission Vehicles program, green levy, Zero Emission Transit Fund and Zero Emission Vehicle Infrastructure program.**

**Recommendation 331**

**Reduce the kilometres travelled by personal and freight transportation vehicles and replace them with kilometres travelled by electric bicycles through a grant.**

**Recommendation 332**

**Increase investments in electric vehicles charging infrastructure and establish specific targets for construction and deployment.**

**Recommendation 333**

**Make 1,6 million condominiums and apartments ready for electric vehicles by 2030.**

**Recommendation 334**

**Add electric vehicle charging requirements to national building codes.**

**Recommendation 335**

**Establish public charging "hubs" on underutilized government-owned lands.**

**Recommendation 336**

**Provide a connection rebate to cover costs levied by utilities when building large-scale charging stations.**

**Recommendation 337**

**Support regulatory reform to allow for proactive grid upgrades and fund utilities to establish capacity maps.**

**Recommendation 338**

**Include electric vehicle charger installation in home and public building energy retrofit programs.**

**Recommendation 339**

**Create a fund dedicated to improving tourism infrastructure vis-a-vis electric vehicle charging stations in rural areas enabling Canada to meet its 2030 Emissions Reduction Plan.**

**Recommendation 340**

**Invest in electric vehicle level 2 infrastructure in parking space in multi-unit residential buildings across Canada.**

**Recommendation 341**

**Work with provinces and industry to develop programs and funding to ensure electric vehicle infrastructure are more rapidly and widely expanded to service rural regions across the country.**

## **Arts, Culture and Media**

A number of witnesses made proposals for stable funding for artists, such as through the Canada Council for the Arts and the Canada Music Fund, as well as for more diversity among Canadian creators. Witnesses spoke in favour of initiatives to support festivals, events and performing artists as a way to attract tourists to Canadian cities and regions and foster their development. The Committee also heard proposals regarding the protection of music copyright holders, media and news organizations.



In consideration of the testimony heard before this committee, as well as the briefs it received, the Committee recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

**Recommendation 342**

**Increase its allocations towards arts, culture, and heritage in 2025-2026 by providing funds to the Canada Council for the Arts and funds to the Department of Canadian Heritage, and permanently allocate at least 1% of its overall spending towards arts, culture, and heritage thereafter.**

**Recommendation 343**

**Integrate the additions made to the Building Communities through Arts and Heritage program and the Canada Arts Presentation Fund since 2019-20 into the programs' base budgets.**

**Recommendation 344**

**Deliver on its commitment to permanently increase the Canada Music Fund.**

**Recommendation 345**

**Create a labour-based tax credit for the live performance industry similar to those that exist for the film industry.**

**Recommendation 346**

**Renew funding for Artsvest, a national program which provides skills training to arts and culture organizations across Canada.**

**Recommendation 347**

**Make the Major Events and Festivals Support Initiative permanent.**

**Recommendation 348**

**Provide permanent and stable funding for urban festivals, with particular emphasis on those festivals which provide accessible programming.**

**Recommendation 349**

**Provide funding to the 2026 Toronto Biennial of Art.**

**Recommendation 350**

**Provide immediate funding to the Toronto Caribbean Carnival, as well as over the next three years.**

**Recommendation 351**

**Create a tourism-focused program dedicated to the growth and marketability of Canadian festivals and events, managed by the regional development agencies.**

**Recommendation 352**

**Fund the Black Screen Office to make Canada’s screen industries’ practices free of anti-Black racism and to proactively empower Black Canadians working in screen industries to thrive and share stories from uniquely Black perspectives.**

**Recommendation 353**

**Allocate funding for the Canadian Independent Screen Fund for Black and People of Colour Creators to support important new and existing projects by Canadian creators.**

**Recommendation 354**

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

**Recommendation 355**

**Provide additional annual funding for the Public Lending Right program, which should be in the form of a directed allocation to the Canada Council for the Arts.**

**Recommendation 356**

**Enforce the Revised Foreign Investment Policy in Book Publishing and Distribution, with more meaningful assessments of “net benefit to Canada.”**

**Recommendation 357**

**Review the definition of sound recording in the *Copyright Act* so that rights holders can receive remuneration when the fruits of their labour are incorporated into an audiovisual work.**



#### **Recommendation 358**

**Revise the private copying regime in the *Copyright Act*, so that it is technologically neutral and allows royalties to be collected on media such as electronic tablets and smart phones, and confirm the ability of the Copyright Board of Canada to set levies for unlicensed private copies made on audio recording media and audio recording devices.**

#### **Recommendation 359**

**Withdraw the exemption applicable to commercial radio stations under the *Copyright Act* allowing them to pay only \$100 on the first \$1.25 million of their annual advertising revenue.**

#### **Recommendation 360**

**Implement 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 361**

**Immediately amend the *Copyright Act* to repair the damage to the cultural economy from unregulated educational copying of published works.**

#### **Recommendation 362**

**Ensure that artificial intelligence systems comply with transparency obligations, such as publicly disclosing the copyright-protected works they use as well as with fair market principles to obtain licences and compensate copyright owners for the use of their works; and that no new exceptions from copyright or other intellectual property rights are created.**

#### **Recommendation 363**

**Amend the language of the exemption at section 32.2(3) of the *Copyright Act* to clarify that the exemption only applies where an organization acts “without motive of gain.”**

#### **Recommendation 364**

**Implement new financial and fiscal resources to support the traditional media and identify predictable and sustainable funding for CBC/Radio-Canada.**

**Recommendation 365**

**Explore options to better support ethnic media.**

**Recommendation 366**

**Allocate funds to community, Indigenous, and campus radio.**

**Recommendation 367**

**Introduce tax measures to incent businesses to advertise with private sector Canadian news outlets and eliminate the tax-deductibility of advertising purchased from foreign websites to ensure media organizations are not deprived of revenues.**

**Recommendation 368**

**Return to the long-standing policy of exempting community newspapers with commercial inserts from the Consumers' Choice program.**

**Recommendation 369**

**Dedicate more of the Government of Canada's advertising expenditures to Canadian-owned media.**

**Recommendation 370**

**Extend the refundable labour tax credit for costs related to content production for all media, including print, television and radio.**

**Recommendation 371**

**Extend the Canadian journalism labour tax credit to broadcast news organizations.**

**Recommendation 372**

**Continue to invest in magazines eligible to receive support through the Special Measure for Journalism (SMJ) component of the Canada Periodical Fund (CPF) by making the SMJ a permanent component of the CPF, starting in 2025-26.**

**Recommendation 373**

**Increase the core funding allocated to National Sport Organizations to adjust for inflation since 2005, adequately resource organizations for the long-term to address critical sport**



**system priorities, and eliminate the forecast funding gap these organizations require to effectively deliver on their mandates.**

#### **Recommendation 374**

**Make the amounts included in the most recent Action Plan for Official Languages permanent to ensure the sustainable and sustained development of minority language communities.**

### **Safety and Security**

On the subject of safety and security, witnesses called on the federal government to address mortgage fraud, the sale of contraband tobacco and firearms smuggling, and to amend the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act*, the *Criminal Code*, and the *Bank Act*. As well, the Committee received suggestions related to NATO's defense spending target, cybersecurity, counter-terrorism, police recruitment, Royal Canadian Mounted Police protocols, and the bail system.

In consideration of the testimony heard before this committee, as well as the briefs it received, the Committee recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

#### **Recommendation 375**

**Provide dedicated, ongoing funding for police of jurisdiction, the Royal Canadian Mounted Police, and the Canada Border Services Agency to support their delegated responsibilities as it relates to port security, and improve information sharing between these and other actors and Canada Port Authorities.**

#### **Recommendation 376**

**Play its coordinating role with the provinces and municipalities in efforts to combat vehicle theft and adopt measures in areas under its jurisdiction, such as border services and vehicle safety standards.**

#### **Recommendation 377**

**Stabilize the violence against women shelter and transition house sector and address fundamental funding gaps in the National Action Plan to End Gender-Based Violence by adequately funding the core community-based, feminist, survivor-serving organizations.**



**Recommendation 378**

**Support First Nations-led Implementation of the National Inquiry into Missing and Murdered Indigenous Women and Girls' Calls for Justice.**

**Recommendation 379**

**Enhance the First Nations Policing Program to establish new forces, achieve equity with federal services, provide wrap-around and culturally reflective services, and transition to legislation recognizing First Nations jurisdiction and policing as an essential service.**

**Recommendation 380**

**Make new investments to support and strengthen Canada's ability to monitor and prevent terrorism, including funding to enhance the capacity and expand the capabilities of Integrated National Security Enforcement Teams.**

**Recommendation 381**

**Go further in leveraging Canadian flagged ships and infrastructure operating in the North to ensure sovereignty and improve Arctic intelligence gathering about environmental and security situations.**

**Recommendation 382**

**Implement a co-ordinated, cross-sector anti-scam action plan to protect Canadians.**

**Recommendation 383**

**Ensure adequate resources to hold individuals accountable for financial crimes under the *Criminal Code*.**

**Recommendation 384**

**Continue to improve Canada's anti-money laundering regime to focus on priority risks, high value reporting, prosecutions and statistics that enable evidence-based policies.**

**Recommendation 385**

**Strengthen Canada's anti-corruption and anti-money laundering efforts by introducing a national and comprehensive whistleblower reporting and protection framework.**



**Recommendation 386**

**Grant a digital income verification tool to the mortgage industry to help crack down on fraud.**

**Recommendation 387**

**Address non-compliance in the trucking sector, including labour abuse and tax evasion, by ensuring labour and taxation laws are enforced.**

**Recommendation 388**

**Support domestic innovators' capacity and leverage it to strengthen national cybersecurity and meet NATO's 2% of GDP defense spending target.**

**Recommendation 389**

**Create a new tax credit or other financial incentives for SMEs that implement cybersecurity measures.**

**Recommendation 390**

**Conduct an audit of existing endpoint cybersecurity strengths and gaps across all departments and agencies in order to identify the investment needed to reduce vulnerabilities and ensure comprehensive security measures are taken.**

**Recommendation 391**

**Establish and fund a Centre of Excellence for Peace and Justice focused on research, education and training in conflict resolution, diplomacy, and peace operations for Canadian civilians, police, military personnel, and the international community.**

**Recommendation 392**

**Increase wildland fire resiliency as identified in the Canadian Wildland Fire Prevention and Mitigation Strategy, including expanded investments in prevention and mitigation.**

**Recommendation 393**

**Provide funds to the Université du Québec to establish a consortium for eastern Canada on the resilience of forests, infrastructure and communities to forest fires.**

## Environment

The Committee was presented with proposals by witnesses and in written submissions on the topic of protection of biodiversity, greenhouse gas emissions reductions and the transition to a net-zero economy.

In consideration of the testimony heard before this committee, as well as the briefs it received, the Committee recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

### **Recommendation 394**

**Renew and expand existing funding to continue Canada's leadership on nature protection and deliver on Canada's 2030 Nature Strategy and the Kunming-Montreal Global Biodiversity Framework obligations.**

### **Recommendation 395**

**Provide financial assistance to municipalities so that they can acquire land in order to protect biodiversity and fight climate change.**

### **Recommendation 396**

**Dedicate additional resources to identifying and combating aquatic invasive species (AIS), and support additional programs and initiatives for AIS prevention or management.**

### **Recommendation 397**

**Provide dedicated funding for First Nations-led conservation to act on key Biodiversity Strategy and Action Plan themes.**

### **Recommendation 398**

**Invest in the development of additional Nauttiqsuqtiit Conservation Centres.**

### **Recommendation 399**

**Strengthen First Nations-led water stewardship, including research and monitoring, and engagement on freshwater legislation, policies, and programs.**



**Recommendation 400**

**Advance First Nations-led marine conservation and engagement in Crown-led conservation initiatives, advancing their commitment to protecting all forms of biodiversity.**

**Recommendation 401**

**Extend the Natural Heritage Conservation Program beyond 2026.**

**Recommendation 402**

**Ensure Parks Canada has sufficient resources to conduct meaningful consultations for the expansion of urban parks.**

**Recommendation 403**

**Work with industry to develop an investment plan, including investment incentives, to build recycling infrastructure to keep plastic products out of the environment and in the economy.**

**Recommendation 404**

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

**Recommendation 405**

**Implement the Canada Green Building Strategy and support measures with adequate funding.**

**Recommendation 406**

**Recapitalize the Green and Inclusive Community Buildings Program or create a successor program.**

**Recommendation 407**

**Invest in measures that promote green affordable retrofits for low-income households.**

**Recommendation 408**

**Adjust program parameters so that the additional costs involved in achieving reduced building energy consumption and greenhouse gas targets do not limit housing affordability for low and moderate-income households.**

**Recommendation 409**

**Support transformative climate action through the implementation of the Assembly of First Nations National Climate Strategy.**

**Recommendation 410**

**Move quickly to reach agreements with the provinces and territories so that funds from the Local Leadership for Climate Adaptation program and the Growing Canada's Community Canopies program are transferred to municipalities.**

**Recommendation 411**

**Implement a Net Zero Action Plan to support and invest in SMEs in relation to a National SME Industrial Path To Net Zero Program in order to measure and quantify carbon and GHG emissions from SMEs and their supply chain.**

**Recommendation 412**

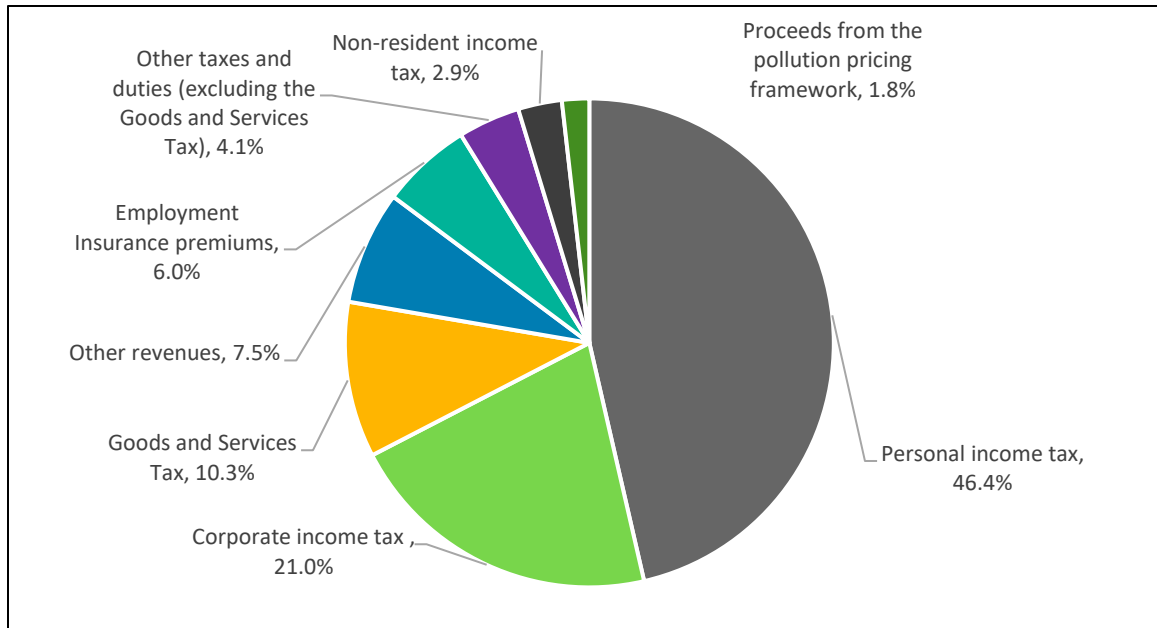
**Provide the necessary education, training, and financial support for quantification of carbon emissions from SMEs and their supply chain.**

## **CHAPTER FIVE: A COMPETITIVE FISCAL POLICY, SUSTAINABLE FINANCES AND EFFICIENT GOVERNMENT OPERATIONS**

Federal taxation plays a pivotal role in funding public expenditures and directing economic activity to sustain and enrich the Canadian economy. As shown in Figure 4, personal income tax is the largest source of government revenues in Canada, followed by corporate income tax. Tax policy is also a major mechanism to motivate taxpayers to engage in activities that are deemed beneficial to society or, on the contrary, dissuade taxpayers from engaging in activities that are thought to be harmful to society.



**Figure 4—Composition of Federal Revenues, 2022-2023**



Source: Figure prepared by the Library of Parliament using data from Government of Canada, *Annual Financial Report of the Government of Canada Fiscal Year 2022-2023*, [Chart 2](#), 18 November 2024.

A receipt of money by a taxpayer for their own benefit is generally considered as being either a receipt of a capital nature or one of income. Speaking broadly, a receipt of income is derived from a source – such as dividend payments from the ownership of shares or the profit from a business – while a receipt of capital is derived from the sale of a source of income, such as the sale of the shares or of the business itself.

With respect to capital, and contrary to the receipt of income from a source, gains and losses in value are generally only subject to taxation in Canada when they are “realized,” which commonly occurs when the underlying source of income is sold. For example, any gain in the value of a taxpayer’s share is not taxable in the year in which the gain occurs, but only when the share is ultimately traded.

Capital gains are given preferential tax treatment in Canada as only a portion of the realized gain is taxable – in contrast to receipts of income which are generally subject to taxation in their entirety. The proportion of capital gains that have been subject to taxation – referred to as the “inclusion rate” – has varied over time. Prior to 1972, capital gains were not subject to tax in Canada. Thereafter, the inclusion rate has fluctuated between 50% and 75%.

Internationally, the use of an inclusion rate for preferential capital gains tax treatment is uncommon. For example, the [United Kingdom](#) utilizes threshold amounts of capital gains realized annually by individuals to determine the applicable tax rate. The rate is 0% for gains under £3,000, after which capital gains up to £37,700 are taxable at a rate of 10%, and generally thereafter at a rate of 20%. For U.K. corporations, capital gains are generally subject to the normal corporate tax rate. In the [United States](#), the capital gains tax rate is either 0%, 15%, or 20% according to the taxpayer's taxable income and marital status for that year. For U.S. corporations, capital gains are also generally subject to the normal corporate tax rate. Many [other countries](#) impose tax on all capital gains at a flat rate, and this rate is generally lower than the highest statutory personal income tax rate of those nations.

A country's approach to capital gains taxation can be said to balance economic goals, tax policy philosophies, and unique fiscal considerations. Lower taxation in this regard may stimulate investment but limit a government's redistributive capacity. This international diversity in policy underscores the complex trade-offs between equity, simplicity, investment incentives, and revenue collection.

## Income Tax

With respect to the taxation of businesses, witnesses drew attention to the federal corporate tax rates, the small business deduction, and country-by-country reporting, while others discussed an excess profit tax, Real Estate Investment Trusts, the Canadian Entrepreneurs' Incentive, and agriculture-related taxation.

With respect to the taxation of individuals, witnesses proposed deductions for certain expenses, changes to the federal tax rates, a wealth tax, and the Lifetime Capital Gains Exemption.

A number of witnesses remarked on the proposed changes to the treatment of capital gains, including providing for carve-outs for certain sectors and financial products, its reversal, and the adoption of such changes following a more comprehensive tax reform.

More broadly, witnesses highlighted qualified investment rules and the objectives of the tax system, such as incentivizing investment and economic growth.

In consideration of the testimony heard before this committee, as well as the briefs it received, the Committee recommends that the Government of Canada, in accordance with the powers of each jurisdiction:



**Recommendation 413**

**Implement a new single senior non-refundable tax credit equivalent to half of the basic personal amount.**

**Recommendation 414**

**Increase the pension income amount for single seniors.**

**Recommendation 415**

**Increase the income clawback thresholds under the *Old Age Security Act* and for the purposes of claiming the age amount for single seniors.**

**Recommendation 416**

**Mitigate barriers to accessing the Canadian Disability Benefit for low-income people with disabilities by improving and investing in accessibility and outreach measures, including:**

- **mandating that the Canada Revenue Agency implement automatic tax filing for all Canadians and provide resources to accelerate its implementation;**
- **funding for non-profits to support benefit uptake;**
- **training for Service Canada staff to support eligible recipients in successfully applying; and**
- **addressing barriers to applying for the Disability Tax Credit.**

**Recommendation 417**

**Amend section 209 of the *Income Tax Regulations* to allow taxpayers to receive a digital version of all tax slips for investments from the same financial institution.**

**Recommendation 418**

**Add additional top income tax brackets.**

**Recommendation 419**

**Implement a progressive wealth tax.**



**Recommendation 420**

**Introduce targeted investment tax credits to spur innovation and productivity.**

**Recommendation 421**

**Ensure co-operative entrepreneurs and their related Canadian-controlled private corporations can access the small business deduction.**

**Recommendation 422**

**Address corporate greed by closing loopholes and implementing fair tax reforms.**

**Recommendation 423**

**Amend the *Income Tax Act* to make the tax-deferred cooperative share measure permanent.**

**Recommendation 424**

**Support international coordination on the taxation of multinationals and ultra-high net worth individuals.**

**Recommendation 425**

**Keep its commitment to the OECD/G20 Inclusive Framework on BEPS to promote the inclusiveness and fairness of the process, including by reviewing and improving the instruments already implemented such as Pillar Two (the global minimum tax).**

**Recommendation 426**

**Support and contribute to setting up international tax cooperation governance under the aegis of the United Nations.**

**Recommendation 427**

**Continue its sustained efforts to reform Canada's tax system by studying and implementing unilateral measures to help curb tax avoidance.**



#### **Recommendation 428**

**Continue to combat tax havens, specifically by abolishing arrangements that allow the tax-free repatriation of dividends declared in a country that has a Tax Information Exchange Agreement with Canada.**

#### **Recommendation 429**

**No longer provide charitable status to anti-abortion organizations.**

#### **Recommendation 430**

**Amend the *Income Tax Act* to provide a definition of a charity which would remove the privileged status of “advancement of religion” as a charitable purpose.**

#### **Recommendation 431**

**Follow-through on the Budget 2022 commitment and plan for a review of the disbursement quota rate by 2027 and commit to a regular review.**

#### **Recommendation 432**

**Invest in the further development of the Community Volunteer Income Tax Program (CVITP) and CVITP Grant program to support free tax-filing assistance for Canadians with low incomes delivered by community organizations.**

### **Excise Duties, Consumption Taxes and Carbon Pricing**

With respect to excise duties, witnesses raised issues of sector-specific rebates and a more progressive application of certain taxes.

On the topic of carbon pricing, witnesses touched on carbon tariff policy and its application by various levels of government, sector-specific carve-outs, and the removal or suspension of carbon pricing until greater technological advancement is achieved.

In consideration of the testimony heard before this committee, as well as the briefs it received, the Committee recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

**Recommendation 433**

**Adopt a progressive, growth-oriented, federal excise rate schedule that would notably reduce the excise duty for the first 500,000 hectolitres of beer produced, allowing Canadian breweries to grow to without encountering a significant increase in the excise rate.**

**Recommendation 434**

**Provide a significant excise duty exemption on the first 50,000 litres of absolute ethyl alcohol (LAA) of production of distilleries, and an increasingly smaller excise duty exemption on the next 50,000 LAA, and the last 100,000 AA, respectively, bringing production to 200,000 LAA.**

**Recommendation 435**

**Remove the GST from all essential goods and services, including home heating, basic home and cellular telephone and internet services, children's clothes, school supplies, and all food and health products.**

**Recommendation 436**

**Repeal the luxury tax on the sale of aircrafts made in Canada.**

**Recommendation 437**

**Exempt acers (maple wines) from excise duty in the same way as meads (honey wines) and ciders (apple wines).**

**Recommendation 438**

**Begin collecting taxes from foreign online platforms selling in Canada.**

**Recommendation 439**

**Introduce a new Visitor GST/HST Rebate Program.**

**Recommendation 440**

**Amend *the Excise Tax Act* to resolve the ambiguous application of the GST/HST based on where the goods are released into Canada when imported.**



#### **Recommendation 441**

**Develop carbon tariff policy tools to prepare for global developments regarding carbon border adjustments.**

### **National Finances**

On the topic of national finances, witnesses made suggestions pertaining to the transparency and timing of the tabling of government financial documents, overarching fiscal policy, the cost of the federal public service, leadership on the protection of biodiversity, humanitarian assistance, federal-provincial and territorial transfers, and other federal expenditures into matters of provincial jurisdiction.

In consideration of the testimony heard before this committee, as well as the briefs it received, the Committee recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

#### **Recommendation 442**

**Focus on fiscal prudence, recognizing the need to balance strategic investments with rigorous management of government spending.**

#### **Recommendation 443**

**Implement a government-wide productivity agenda to focus public policy on securing Canadians' future prosperity.**

#### **Recommendation 444**

**Continue with the implementation of a progressive fiscal and budgetary policy, which means running low budget deficits as a share of GDP with a view to present a plan to balance the budget within five years and subsequently pass balanced budget legislation.**

### **Federal Departments and Procurement**

Witnesses underscored various topics pertaining to federal departments and agencies, which included integrating non-profit organizations, increasing oversight of the Canada Revenue Agency, and developing publicly accessible archives, restoration programs and conservation centres. Witnesses also discussed the use of “outcome finance” and “outcome procurement methodologies,” and the public service’s role with respect to environmental justice.

With respect to federal procurement policy, witnesses highlighted reciprocal procurement trade, dedicated technology procurement funding, “buy clean” public infrastructure initiatives, weapons export permit and procurement policies, an Indigenous outcomes procurement fund, aerospace procurement, and broader procurement reform.

In consideration of the testimony heard before this committee, as well as the briefs it received, the Committee recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

**Recommendation 445**

**Invest in and increase the number of Canada Revenue Agency auditors.**

**Recommendation 446**

**Provide the Competition Bureau with additional funds in accordance with the new powers and responsibilities it was given to better protect Canadians and promote affordability.**

**Recommendation 447**

**Establish a federal construction secretariat or department.**

**Recommendation 448**

**Ensure that all departments, especially Innovation, Science and Economic Development, and all regional economic agencies, recognize the non-profit social enterprise business model as a strategic means to meet their economic, social, and environmental goals, and expand and fund support for non-profit social enterprise business capacity and access to finance.**

**Recommendation 449**

**Earmark a sufficient budget to establish a sustainability taskforce within the Competition Bureau to ensure it has expertise and capacity to act on greenwashing and sustainability issues.**

**Recommendation 450**

**Re-establish and fund a co-operatives secretariat or dedicated centre.**



**Recommendation 451**

**Expedite the formation of a Cabinet-level National Space Council, consisting of key Cabinet Ministers with the Privy Council Office acting as secretariate.**

**Recommendation 452**

**Provide funding to establish a unit within Statistics Canada whose mandate is to collect, analyze, and share data on the non-profit sector.**

**Recommendation 453**

**Provide funding for creating and maintaining a Canadian Non-profit Data Lab.**

**Recommendation 454**

**Continue and strengthen the critical partnership between the federal government and the non-profit and charitable sector.**

**Recommendation 455**

**Establish and adequately resource a unit within the federal government to act as a champion of the non-profit sector.**

**Recommendation 456**

**Maximize Canadian content in all aerospace-related government procurements.**

**Recommendation 457**

**Implement and optimize “buy clean” policies to reduce emissions from public infrastructure and prepare the industrial and construction sectors for a net-zero future.**

**Recommendation 458**

**Implement reciprocal procurement policies to generate North American market demand for clean, locally produced materials and attach reciprocity conditions to any federally funded projects, wherever possible.**

**Recommendation 459**

**Strengthen and increase the transparency of Canada’s weapons export permit and procurement processes to ensure that Canada does not support war crimes.**

**Recommendation 460**

**Support Métis entrepreneurs through the Métis Business Directories and a Métis Procurement Institute.**

**Recommendation 461**

**Ensure the inclusion of social enterprises in the implementation of the Policy on Social Procurement, as a strategic means for government to meet the policy's objective of enhancing best value in procurement.**

**Recommendation 462**

**Reform the public sector innovation procurement regime to spur economic growth and deliver for Canadians.**

## **CHAPTER SIX: CONCLUSION**

The Committee wishes to extend its gratitude to everyone who submitted a brief or shared their perspectives for this report. Once again, these insights remain invaluable in shaping its recommendations to the government. As the pre-budget consultations come to an end, the Committee encourages the government to give thoughtful consideration to these recommendations when developing the 2025 budget and future economic statements.





## **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.

## AGRICULTURE

Witness Name	Witness Proposal	Date of Appearance
Green Budget Coalition	Use the sustainable agriculture strategy to ... help producers in Canada be leaders in sustainable and innovative agriculture, with a resilient and diversified food system.	<a href="#">10/08/2024</a>
Union des producteurs agricoles	Invest ... in research, technology transfer and programs to support farming businesses in adopting beneficial management practices and in their efforts to fight climate change.	<a href="#">11/07/2024</a>
Union des producteurs agricoles	Provide a cost-sharing program for organic certification and provide permanent funding for the process of reviewing organic standards every five years.	<a href="#">11/07/2024</a>
Union des producteurs agricoles	Permanently set the interest-free limit for advances under the Advance Payment Program at \$350,000.	<a href="#">11/07/2024</a>
Union des producteurs agricoles	improve the AgriRecovery program so that it is more predictable and responsive.	<a href="#">11/07/2024</a>
Union des producteurs agricoles	Expand the AgriStability program by increasing the coverage rate to 85% of the reference margin while keeping the compensation rate of 80% as introduced in the Sustainable Canadian Agriculture Partnership.	<a href="#">11/07/2024</a>
Union des producteurs agricoles	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).	<a href="#">11/07/2024</a>

## ARTS, CULTURE AND MEDIA

Witness Name	Witness Proposal	Date of Appearance
Association québécoise de l'industrie du disque, du spectacle et de la vidéo	Secure permanent funding for the Canada Music Fund.	<a href="#">10/03/2014</a>
Association québécoise de l'industrie du disque, du spectacle et de la vidéo	[Review the definition of sound recording in the <i>Copyright Act</i> ] so that rights holders can receive remuneration when the fruits of their labour are incorporated into an audiovisual work.	<a href="#">10/03/2014</a>
Association québécoise de l'industrie du disque, du spectacle et de la vidéo	[Revise] the private copying regime [in the <i>Copyright Act</i> ] ... so that it is technologically neutral and allows royalties to be collected on media such as electronic tablets or smart phones.	<a href="#">10/03/2014</a>
Association québécoise de l'industrie du disque, du spectacle et de la vidéo	Withdraw the exemption [applicable to commercial radio stations under the <i>Copyright Act</i> allowing them to pay only \$100 on the first \$1.25 million of their annual advertising revenue.]	<a href="#">10/03/2014</a>

Witness Name	Witness Proposal	Date of Appearance
Canadian Independent Screen Fund for Black and People of Colour Creators	Provide stable funding for the Canadian Independent Screen Fund for Black and People of Colour Creators.	<a href="#">10/01/2024</a>
Canadian Live Music Association	Permanently allocate at least 1% of overall spending towards arts, culture, and heritage, [by increasing allocations] to the Canada Council for the Arts and ... the Department of Canadian Heritage.	<a href="#">11/07/2024</a>
Canadian Live Music Association	Create a tourism-focused program dedicated to the growth and marketability of Canadian festivals and events, managed by the regional development agencies.	<a href="#">11/07/2024</a>
Canadian Live Music Association	Implement a Live Performing Arts Tax Credit [to allow] organizations in the live arts sector to receive a tax rebate proportionate to their labour expenses.	<a href="#">11/07/2024</a>
CHIN Radio TV International	Direct third-party advertising agencies to ... allocate a minimum of 15% of the overall yearly advertising budget to ethnic media.	<a href="#">10/31/2024</a>
Confédération des syndicats nationaux	[Support the media and provide predictable, sustainable and sufficient funding for CBC/Radio-Canada.]	<a href="#">10/03/2024</a>
Festivals and Major Events Canada	[Make permanent the top-up amounts to the base budgets of the Communities through Arts and Heritage program and the Canada Arts Presentation Fund, and make the payments predictable.]	<a href="#">10/08/2024</a>
Festivals and Major Events Canada	Create a new program dedicated to the growth and attractiveness of Canadian festivals and events, managed by the regional development agencies.	<a href="#">10/08/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Toronto Biennial of Art	[Provide] permanent and stable funding for urban festivals, with particular emphasis on those festivals which provide accessible programming.	<a href="#">10/22/2024</a>
Toronto Biennial of Art	[Provide funding] over two years to the Toronto Biennial of Art for the 2026 Biennial.	<a href="#">10/22/2024</a>
Unifor	Legalize and encourage philanthropic journalism endowments to any qualified news organization.	<a href="#">10/10/2024</a>
Unifor	Explore options to allow employee or citizen news cooperatives to operate as non-profits.	<a href="#">10/10/2024</a>
Unifor	Close the advertising tax loophole by reforming section 19 of the <i>Income Tax Act</i> to extend rules restricting tax deductibility of advertising expenditures to online foreign media.	<a href="#">10/10/2024</a>
Unifor	Enact legislation, regulations and policies to better protect journalists from harassment and abuse.	<a href="#">10/10/2024</a>

## EDUCATION AND SKILLS TRAINING

Witness Name	Witness Proposal	Date of Appearance
B'nai Brith Canada	Dedicate funding to develop a five-year program to enhance the literacy of the International Holocaust Remembrance Alliance working definition of antisemitism amongst post-secondary aged Canadians.	<a href="#">10/01/2024</a>
Business + Higher Education Roundtable	Make a strategic reinvestment ... to support the Business + Higher Education Roundtable's national work-integrated learning programming.	<a href="#">10/24/2024</a>
Canadian Labour Congress	Restore the ... top-up to provincial and territorial labour market transfers withheld from Budget 2024 and take other steps to strengthen training and workforce development.	<a href="#">10/01/2024</a>
Canadian Teachers' Federation	[Allow] teachers ... [to] be at the table [when discussing the future of work].	<a href="#">10/10/2024</a>
Canadian Teachers' Federation	[Provide] supports for school boards to deal with the influx of new migrants to Canada and those young newcomers who are entering the K-to-12 public education system.	<a href="#">10/10/2024</a>
Canadian Teachers' Federation	[Provide] proportional official language education funding, both in English and French, to deal with the influx of newcomers to Canada.	<a href="#">10/10/2024</a>
Confédération des syndicats nationaux	Restore funding for the labour market development agreement ... and the Workforce Development Agreement.	<a href="#">10/03/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Extended Healthcare Professionals Coalition	Continue the expansion of the Canada Student Loan forgiveness program to include audiologists, dietitians, chiropractors, denturists, occupational therapists, optometrists, and speech-language pathologists to help strengthen rural and remote care for Canadians.	<a href="#">10/22/2024</a>
Platform Calgary	Encourage creativity in upskilling and experiential learning.	<a href="#">11/07/2024</a>
Unifor	Expand the student loan forgiveness program to cover all who choose to pursue a career in Early Childhood Education.	<a href="#">10/10/2024</a>
Unifor	Address the workforce crisis [in the health care sector] by expanding student loan forgiveness programs for health care professionals.	<a href="#">10/10/2024</a>

## EMPLOYMENT, LABOUR AND IMMIGRATION

Witness Name	Witness Proposal	Date of Appearance
Affiliation of Multicultural Societies and Service Agencies of BC	Develop an “All of Ministry” approach to immigration that pulls support and funding from different federal [departments] in addition to [Immigration, Refugees and Citizenship Canada].	<a href="#">11/07/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Affiliation of Multicultural Societies and Service Agencies of BC	Implement a holistic, fluid and more flexible funding model for the settlement and integration sector.	<a href="#">11/07/2024</a>
Canadian Centre for Caregiving Excellence	[Implement the commitment to] a ... minimum wage for personal support workers ... [and] extend [it] to the other players in the care economy who provide this kind of work and these kinds of services for vulnerable people.	<a href="#">10/08/2024</a>
Canadian Federation of Nurses Unions	Address the nursing shortage by investing in the implementation of the Nursing Retention Toolkit and create tax incentives for nurses.	<a href="#">10/10/2024</a>
Canadian Federation of Nurses Unions	[Create] a health human resource strategy [to] reduce the risk of future shortages in health care.	<a href="#">10/10/2024</a>
Canadian Labour Congress	Restore the Employment Insurance temporary measures including a lower, uniform entrance requirement of 420 hours and other measures to increase access to Employment Insurance benefits and active labour-market programming.	<a href="#">10/01/2024</a>
Climate Emergency Unit	Establish a Youth Climate Corps to provide jobs and training for Canadian youth aged 35 and under to address the climate crisis with an ... investment ... [that can] accommodate demand.	<a href="#">10/01/2024</a>
Climate Emergency Unit	Commit sufficient initial funding to allow for the hiring of the first wave of nearly 20,000 Youth Climate Corps workers for the summer of 2025.	<a href="#">10/01/2024</a>



Witness Name	Witness Proposal	Date of Appearance
Community Food Centres Canada	Enhance Employment Insurance to support all workers.	<a href="#">10/22/2024</a>
Confédération des syndicats nationaux	Reform the Employment Insurance program ... [by] adequately and permanently solv[ing] the “black hole” problem; establish[ing] a universal entrance requirement based on a hybrid criterion of hours and insurable weeks; allow [ing] for the stacking of special benefits and regular benefits; and limit[ing] disentitlements from benefits.	<a href="#">10/03/2024</a>
Confédération des syndicats nationaux	Implement a vision of immigration that is more inclusive, more respectful of the dignity of immigrants and more structuring for ... society and for workplaces [which includes putting an] end to closed work permits.	<a href="#">10/03/2024</a>
Green Budget Coalition	Create green job opportunities for youth, expand regional workforce development approaches, enable Indigenous clean energy pathfinding and undertake labour market analysis.	<a href="#">10/08/2024</a>
Macdonald-Laurier Institute	Reduce levels of ... permanent and, especially, temporary immigration and refocus the system on highly skilled permanent residents.	<a href="#">10/31/2024</a>
Platform Calgary	Return to the two-week guaranteed processing time for the Global Talent Stream.	<a href="#">11/07/2024</a>
Platform Calgary	Expand the use of the H1B Visa pathway to attract additional skilled individuals to Canada ... [while taking into account] Canada’s current challenges with the housing market.	<a href="#">11/07/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Platform Calgary	Reform the Start-up Visa program ... [by capping] costs for applicants at \$170,000 CAD and [considering] a “per applicant” fee or a limit of up to three individuals per application ... [and adding the] following criteria ... to the evaluation process: [e]xisting revenue[;] [i]ntentions to operate their business in Canada after immigration[;] ... proven track record of experience and success[;] ... growth plan for the business.	<a href="#">11/07/2024</a>
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.	<a href="#">10/01/2024</a>
Réseau FADOQ	Introduce a refundable career extension tax credit.	<a href="#">10/01/2024</a>
Unifor	[Increase in a] comprehensive [manner] ... workforce attraction, training and adaptation funding [in the aerospace industry], in partnership with the provincial governments.	<a href="#">10/10/2024</a>
Unifor	Develop a recruitment and retention strategy [in the child care sector] that addresses fair wages, pensions and working conditions coupled with a matching funding commitment.	<a href="#">10/10/2024</a>
Unifor	Increase funding to hire staff focussed on monitoring compliance and enforcing the [ <i>Employment Equity Act</i> and <i>Pay Equity Act</i> ] to ensure Canada achieves pay and employment equity.	<a href="#">10/10/2024</a>
Unifor	Require provinces and territories to negotiate labour adjustment advisory program ... agreements with unions when workers are faced with workplace closures and increase [Labour Market Development Agreements] funding to match.	<a href="#">10/10/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Unifor	Establish the proposed tripartite Employment Insurance Council, with representation from labour, employers and government to ensure proper and consistent utilization of federal funding for adjustment centres.	<a href="#">10/10/2024</a>
Unifor	[Reform Employment Insurance (EI) by lowering] the variable entrance requirement and eligibility threshold to 360 hours; [providing] 50 weeks of regular EI benefits in all regions; [eliminating] the 50-week limit on combined special benefits; extending the reference period to 104 weeks; ... [increasing] the income replacement rate to 75% and [raising] the ceiling on insurable earnings.	<a href="#">10/10/2024</a>
Unifor	Implement a dedicated Transition Fund that enables a range of transition responses to support workers impacted by decarbonization, technological change, protection of wildlife habitats and biodiversity, and climate change.	<a href="#">10/10/2024</a>

## EXCISE DUTIES AND CARBON PRICING

Witness Name	Witness Proposal	Date of Appearance
Canadian Steel Producers Association	Protect the competitiveness of the domestic steel sector by maintaining current Output-Based Pricing System stringency and carbon pricing rates for the steel industry until 2040.	<a href="#">11/05/2024</a>
Canadian Steel Producers Association	Develop carbon tariff policy tools to prepare for global [developments regarding carbon border adjustments and tariffs, such as in the European Union and the United States].	<a href="#">11/05/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Canadian Trucking Alliance	Reinstate the federal excise tax refund for trucking idle-reduction technology.	<a href="#">10/01/2024</a>
Canadian Trucking Alliance	Reverse the removal of excise tax refunds for fuel consumed by power take-off units.	<a href="#">10/01/2024</a>
Canadian Trucking Alliance	Examine the potential for a tax exemption for fuel-saving technology.	<a href="#">10/01/2024</a>
Canadian Trucking Alliance	[Eliminate the federal carbon tax or, alternatively] pause it for four years until [the trucking industry determines] ... whether ... [there are] alternative fuel sources or propulsion power sources in the long term.	<a href="#">10/01/2024</a>
Canadian Trucking Alliance	Address the issue of double taxation [by] federal and provincial carbon pricing systems.	<a href="#">10/01/2024</a>
Grain Growers of Canada	Exempt the on-farm use of propane and natural gas from the carbon tax.	<a href="#">10/08/2024</a>
Union québécoise des microdistilleries	Implement a progressive excise duty tax based on sales volumes, similar to what [exists] in Canada's brewing industry.	<a href="#">11/05/2024</a>

## FEDERAL DEPARTMENTS AND PROCUREMENT

Witness Name	Witness Proposal	Date of Appearance
Affiliation of Multicultural Societies and Service Agencies of BC	Implement ... a non-profit unit in federal government ... to provide long-term planning and champion the perspectives of non-profits within the federal government.	<a href="#">11/07/2024</a>
B'nai Brith Canada	Create a publicly accessible digital archive of all records of government departments and agencies relating to the Holocaust and ... have Library Archives Canada organize and release them as non-redacted copies readily open and accessible to the public.	<a href="#">10/01/2024</a>
Canadian Steel Producers Association	Implement reciprocal procurement policies to generate North American market demand for clean, locally produced materials [and] attach reciprocity conditions to any federally funded projects, [wherever possible.]	<a href="#">11/05/2024</a>
Canadian Steel Producers Association	Implement and optimize ["buy clean"] policies to reduce emissions from public infrastructure and prepare the industrial and construction sectors for a net-zero future.	<a href="#">11/05/2024</a>
Council of Canadian Innovators	Reform government procurement [to make it less] risk-averse, [and] rigid and [to ensure that it has] the flexibility to adopt new, innovative solutions.	<a href="#">10/03/2024</a>
Council of Canadian Innovators	Create a dedicated fund for technology procurement ... [for] quick, innovative solutions ... [in] key areas that are strategic both for Canadians and for the government ... [such as] energy, health care, clean tech and cybersecurity.	<a href="#">10/03/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Green Budget Coalition	Establish a permanent, high-level office of environmental justice to ensure that environmental protection programs, policies, investments and laws account for community and population inequities.	<a href="#">10/08/2024</a>
Green Budget Coalition	[Dedicate] existing funding ... to restoration programs across Canada.	<a href="#">10/08/2024</a>
National Council of Canadian Muslims	[Create an independent civilian oversight body to review decisions of the Canada Revenue Agency's Review and Analysis Division and provide timely decisions on appeals and commit a budget line for its operations.]	<a href="#">11/05/2024</a>
National Council of Canadian Muslims	Strengthen [and increase transparency of] Canada's weapons [export] permit and procurement policies to ensure that [Canada] does not support war crimes.	<a href="#">11/05/2024</a>
Platform Calgary	Leverage government buying power ... [by creating] a specialized stream for invitations to apply for government purchasing opportunities catered to startups[;] [incentivizing] larger corporations to include startups in their procurement proposals[;] [developing] simplified procurement processes with clear points of entry, guidelines and timelines ... [and assisting] domestic firms to navigate the government procurement process by providing support throughout the sales cycle to facilitate introductions and help founders understand the requirements and opportunities within the public sector.	<a href="#">11/07/2024</a>
Qikiqtani Inuit Association	Invest in the development of additional Nauttiguqtiit Conservation Centres.	<a href="#">10/31/2024</a>
Raven Indigenous Impact Foundation	Study global examples of Outcomes Finance ... to [assist in building] a successful outcomes funding model to support federal and community priorities across Canada.	<a href="#">10/03/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Raven Indigenous Impact Foundation	Mandate federal departments, Crown Corporations, and agencies to utilize outcomes procurement methodologies to achieve priority social and environmental outcomes in a cost-effective manner.	<a href="#">10/03/2024</a>
Raven Indigenous Impact Foundation	Create [and invest in] an Indigenous Outcomes Procurement Fund ... as a demonstration vehicle for a National Indigenous Outcomes Procurement Strategy ..., to support outcomes purchases related to community-generated solutions to long-standing challenges in a responsive, cost-effective manner and reduce risk for taxpayers.	<a href="#">10/03/2024</a>
Unifor	Maximize Canadian content in all aerospace-related government procurements.	<a href="#">10/10/2024</a>

## FINANCIAL INSTITUTIONS AND PAYMENT SYSTEMS

Witness Name	Witness Proposal	Date of Appearance
Canadian Credit Union Association	[Ensure] sufficient and meaningful engagement between the [Department of Finance Canada] and its provincial counterparts and provincial credit union regulators to ensure fair access for all entities wishing to participate in the [open banking] framework regardless of the jurisdiction that regulates them.	<a href="#">10/10/2024</a>
Canadian Credit Union Association	[Ensure that the] Financial Consumer Agency of Canada ... has the expertise and budget necessary to successfully execute its new mandate of overseeing the [open banking] framework.	<a href="#">10/10/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Canadian Credit Union Association	Establish an industry advisory committee, including credit unions, to ensure the needs of the sector are communicated and taken into account as the Financial Consumer Agency of Canada takes on [its new mandate].	<a href="#">10/10/2024</a>
Canadian Credit Union Association	Address barriers to the combination of federal credit unions and provincial credit unions.	<a href="#">10/10/2024</a>
Canadian Credit Union Association	[Undertake] a larger-scale review [of the federal financial sector statutes] that takes into account more of the changes that have taken place in the sector since the last time federal statutes were overhauled.	<a href="#">10/10/2024</a>
Canadian Credit Union Association	[Ensure that credit unions and cooperatives can receive the Canada Carbon Rebate for Small Businesses.]	<a href="#">10/10/2024</a>
Canadian Credit Union Association	[Implement] a more streamlined regime for credit unions to go federal ... [and reduce the time the transition process takes to allow them to] grow beyond their own provinces ... [and contribute] to [improving] competition.	<a href="#">10/10/2024</a>
Convenience Industry Council of Canada	[Remove] credit card interchange fees on the tax portion of sales made by credit card.	<a href="#">10/10/2024</a>
Council of Canadian Innovators	Finalize and implement Canada's consumer-driven banking framework in 2025.	<a href="#">10/03/2024</a>
TMX Group Limited	Encourage Canada's large public pension funds to increase their domestic investments.	<a href="#">11/07/2024</a>



Witness Name	Witness Proposal	Date of Appearance
TMX Group Limited	Adopt a transition taxonomy ... that provides clear criteria for green, transition and non-eligible investment activities.	<a href="#">11/07/2024</a>
Platform Calgary	Implement the recommendations [of the working group on domestic investment opportunities for Canadian pension funds quickly].	<a href="#">11/07/2024</a>

## HEALTH

Witness Name	Witness Proposal	Date of Appearance
Canadian Federation of Nurses Unions	Create the conditions for patient safety in all sectors through implementing nurse-patient ratios, and regulatory limits on consecutive work hours for nurses, and a federal Patient Bill of Rights.	<a href="#">10/10/2024</a>
Canadian Federation of Nurses Unions	Establish a universal, comprehensive and single-payer pharmacare program [by] promptly negotiating bilateral agreements with the provinces and ensuring adequate funding for the program.	<a href="#">10/10/2024</a>
Canadian Federation of Nurses Unions	Work toward phasing out the use of private, for-profit [nurse] staffing agencies.	<a href="#">10/10/2024</a>
Canadian Federation of Nurses Unions	Regulate the [private, for-profit nurse staffing] agencies.	<a href="#">10/10/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Canadian Labour Congress	Take decisive steps to defend patient care, reverse health care privatization, and solve the health human resources [and] staffing crisis.	<a href="#">10/01/2024</a>
Canadian Labour Congress	Deliver and expand universal pharmacare.	<a href="#">10/01/2024</a>
Canadian Labour Congress	Introduce the ... safe long-term care act with the funding needed to achieve its goals.	<a href="#">10/01/2024</a>
Confédération des syndicats nationaux	Expand ... pharmacare ... to all medication classes and ... [do not allow provinces to withdraw unconditionally] with full financial compensation.	<a href="#">10/03/2024</a>
Diabetes Canada	Increase the baseline funding of pharmacare.	<a href="#">10/31/2024</a>
Diabetes Canada	[Re-examine pharmacare program's] formulary ... to ensure more comprehensive coverage, including new medicines as well as support adaptable, and individualized care through a substantial and accelerated increase in the budget allocation.	<a href="#">10/31/2024</a>
Diabetes Canada	Expedite the launch of the device access program and ease the cost of access and services for those living with diabetes.	<a href="#">10/31/2024</a>
Diabetes Canada	Provide sufficient funding to achieve the Framework for Diabetes in Canada's goals by committing the necessary financial and human resources needed to fully implement and operationalize it.	<a href="#">10/31/2024</a>
Diabetes Canada	Implement [Bill C-72, Connected Care for Canadians Act] and associated initiatives to improve the accessibility of Canadians' medical records and digitized information.	<a href="#">10/31/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Diabetes Canada	Advance Diabetes Research and Support in Canada ... [by] prioritiz[ing] research funding, support[ing] collaborative efforts, and moderniz[ing] the federal research support system.	<a href="#">10/31/2024</a>
Extended Healthcare Professionals Coalition	Ensure the ongoing collection of pan-Canadian health sector workforce data across the public and private sectors.	<a href="#">10/22/2024</a>
Extended Healthcare Professionals Coalition	Introduce a sliding-scale tax credit for eligible small and medium employers to help them expand their coverage for extended health care benefits for their employees.	<a href="#">10/22/2024</a>
Extended Healthcare Professionals Coalition	Establish a primary health care transition fund to improve access to interdisciplinary community team-based primary care that integrates services provided by extended healthcare professionals.	<a href="#">10/22/2024</a>
Unifor	Immediately bring Revera under public ownership.	<a href="#">10/10/2024</a>
Unifor	Establish the framework for a comprehensive pharmacare program [that follows the principle of universality, and provides for a single-payer system that is publicly funded and administered] and begin implementation as soon as possible.	<a href="#">10/10/2024</a>

## HOUSING

Witness Name	Witness Proposal	Date of Appearance
Butler Mortgage Inc.	[Implement] major structural changes [to lower the high] costs layered into municipalities and at the provincial level to get a new home built [and help young people buy a home].	<a href="#">10/24/2024</a>
Canadian Gas Association	Ensure federal building policies and programs preserve energy choice and remain fuel [and] technology neutral.	<a href="#">10/24/2024</a>
Canadian Labour Congress	Increase the stock of non-market housing and address the needs of tenants.	<a href="#">10/01/2024</a>
Confédération des syndicats nationaux	[Focus on investments] in non-market housing, co-operatives and not-for-profit organizations [as part of the Canada's Housing Plan], [to] provide low rents in the long term [that meet the needs of low-income households].	<a href="#">10/03/2024</a>
Co-operative Housing Federation of Canada	Build significantly more co-op homes ... [and non-profit housing by], at minimum, doubl[ing] the proportion of non-market community housing.	<a href="#">10/03/2024</a>
Co-operative Housing Federation of Canada	Protect existing affordable rental homes and the tenants who live there ... [by] accelerat[ing] ... [the announced] Canada rental protection fund [and ensuring that it is sector-led].	<a href="#">10/03/2024</a>
Co-operative Housing Federation of Canada	Invest in long-term rental assistance for low-income households ... [by] commi[tting] to extending [the Federal Community Housing Initiative] past 2028.	<a href="#">10/03/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Co-operative Housing Federation of Canada	Advance Indigenous housing rights by fully implementing the urban, rural and northern Indigenous housing strategy.	<a href="#">10/03/2024</a>
Front d'action populaire en réaménagement urbain	Establish a multi-year objective for the development of social housing, including public, cooperative and non-profit housing.	<a href="#">10/22/2024</a>
Front d'action populaire en réaménagement urbain	Reallocate all funding for the construction, maintenance and renovation of housing in Canada's Housing Plan to significantly expand social housing.	<a href="#">10/22/2024</a>
Front d'action populaire en réaménagement urbain	Earmark the Affordable Housing Fund to the non-profit sector, increase funding for the Rapid Housing Stream and enhance its "subsidy" stream with the expectation that government funding will be sufficient to complete project financing packages.	<a href="#">10/22/2024</a>
Front d'action populaire en réaménagement urbain	Reserve surplus public land and buildings for housing exclusively for social and community housing, [ensure] that lands transferred to social housing project holders [are] transferred at no or very low cost, and [provide] new, recurring and predictable funding for the Federal Lands Initiative for this purpose.	<a href="#">10/22/2024</a>
Front d'action populaire en réaménagement urbain	[Ensure] that all additional funds invested in the construction, maintenance or renovation of housing units [is] invested exclusively in the development of social housing units in the form of [low-cost housing], cooperative and non-profit housing units.	<a href="#">10/22/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Front d'action populaire en réaménagement urbain	[Increase and reserve] the funding under the new Canada Rental Protection Fund ... exclusively for various forms of social housing.	<a href="#">10/22/2024</a>
Front d'action populaire en réaménagement urbain	[Ensure] that the eligibility criteria for the new Co-op Housing Development Program require that affordability thresholds be met to ensure low- and modest-income renter households have adequate housing.	<a href="#">10/22/2024</a>
Front d'action populaire en réaménagement urbain	[Enhance] the Tenant Protection Fund.	<a href="#">10/22/2024</a>
Green Budget Coalition	Expand and coordinate retrofit programs that integrate health, affordability and adaptation targets, and that accommodate the unique needs of low-income households and Indigenous, northern and remote communities.	<a href="#">10/08/2024</a>
HEC Montréal	Create a tax framework that levies a new tax on anyone with more than 50 m <sup>2</sup> of housing per person [and allocate] the revenues from this tax ... toward funding the construction of affordable housing.	<a href="#">11/07/2024</a>
Italian Canadian Savings and Credit Union Limited	Consider a punitive capital gains tax on speculative investments of non-principal residence, single family homes, if not held for at least two years.	<a href="#">11/05/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Mortgage Professionals Canada	Combine the Home Buyers' Plan withdrawal allowance with the First Home Savings Account, creating a single account for first-time homebuyers to withdraw from for their down payment without tax penalties or repayment requirements.	<a href="#">10/24/2024</a>
Mortgage Professionals Canada	Create a permanent roundtable on housing that brings together all orders of government, industry and civil society to develop harmonized solutions to the housing supply and affordability crisis.	<a href="#">10/24/2024</a>
Nathan Hume (as an individual)	Support for new financial instruments that [would] absorb speculative housing demand, study the [proposal] to identify and resolve technical issues like defining the reference price for these instruments, and mandate the Canada Mortgage and Housing Corporation to provide specific financial support [for these instruments].	<a href="#">10/24/2024</a>
Unifor	Ensure funding to address encampments is earmarked for municipalities that adhere to a "rights-based" approach.	<a href="#">10/10/2024</a>
Unifor	Increase investments in non-market housing, including not-for-profit and co-op housing, with a goal of creating more deeply affordable units.	<a href="#">10/10/2024</a>

## INCOME SECURITY, FOOD SECURITY AND SOCIAL POLICY

Witness Name	Witness Proposal	Date of Appearance
Basic Income Canada Network	[Allocate] financial and human resources ... to ... developing a national framework for a basic income that will accommodate provincial and territorial interests.	<a href="#">10/03/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Basic Income Canada Network	[Use existing unconditional partial basic income programs, such as the GST/HST credit and the Guaranteed Income Supplement, to immediately increase security and adequacy for struggling Canadians, through an increase of the benefits they provide and the payment of a low-income supplement as part of the Canada Child Benefit.]	<a href="#">10/03/2024</a>
Basic Income Canada Network	[Provide financial and technical support to innovation in basic income occurring in provinces and territories] ... and offer communication and coordination.	<a href="#">10/03/2024</a>
Basic Income Canada Network	[Allocate] financial and human resources ... to ... developing ... a responsibility centre within the federal government for all income support programs and ... [related interests and goals], like health, that are affected by income.	<a href="#">10/03/2024</a>
Basic Income Canada Network	Simplify, improve adequacy and broaden access to the Canada Disability Benefit.	<a href="#">10/03/2024</a>
Canadian Centre for Caregiving Excellence	Fund the ... [announced] national caregiving strategy by converting the Canada caregiver credit from a non-refundable tax credit to a refundable credit.	<a href="#">10/08/2024</a>
Canadian Centre for Caregiving Excellence	Allocate sufficient resources to the national caregiving strategy, including multi-year funding for ongoing priorities and initiatives.	<a href="#">10/08/2024</a>
Canadian Centre for Caregiving Excellence	[Adjust the calculation underlying the Canada Pension Plan benefits to factor out time taken out of the labour market to be a caregiver.]	<a href="#">10/08/2024</a>
Canadian Centre for Caregiving Excellence	Make the disability tax credit easier to access.	<a href="#">10/08/2024</a>



Witness Name	Witness Proposal	Date of Appearance
Canadian Labour Congress	Increase the Canada Disability Benefit and detach eligibility from the disability tax credit.	<a href="#">10/01/2024</a>
Canadian Teachers' Federation	[Continue and extend funding for the National School Food Program.]	<a href="#">10/10/2024</a>
Community Food Centres Canada	Commit to reducing food insecurity by 50% and eliminating severe food insecurity by 2030, relative to 2021 levels.	<a href="#">10/22/2024</a>
Community Food Centres Canada	Create dignified income support programs to support people aged 18 to 64 living in households experiencing food insecurity and poverty.	<a href="#">10/22/2024</a>
Community Food Centres Canada	Transform the GST/HST credit into a Groceries and Essentials Benefit.	<a href="#">10/22/2024</a>
Community Food Centres Canada	Transform the Canada Workers Benefit into an enhanced Canada Working-Age Supplement.	<a href="#">10/22/2024</a>
Community Food Centres Canada	Ensure equitable access to federal income and social programs.	<a href="#">10/22/2024</a>
Community Food Centres Canada	Enhance equitable access to all federal benefits and ... strengthen Indigenous and Black food sovereignty.	<a href="#">10/22/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Community Food Centres Canada	Expand the Canada Disability Benefit to reduce food insecurity and poverty among all people with disabilities [by raising] the income threshold for eligibility above the poverty line [to account] for the additional cost of living with a disability [and increasing] the benefit amount.	<a href="#">10/22/2024</a>
HEC Montréal	Create a tax framework that penalizes foods that are high in fat, sugar and salt, phase in carbon pricing for agriculture [and] invest these new [revenues] into food security to ensure that all households have access to affordable food.	<a href="#">11/07/2024</a>
Native Child and Family Services of Toronto	[Provide] renewable annual funding ... to Native Child and Family Services of Toronto ... [so that it can] continue providing the care and support [to] community members.	<a href="#">10/10/2024</a>
Réseau FADOQ	Modify the Canada Caregiver Credit by making it a refundable tax-free benefit.	<a href="#">10/01/2024</a>
Réseau FADOQ	Increase the Guaranteed Income Supplement ... for all seniors.	<a href="#">10/01/2024</a>
Réseau FADOQ	Increase Old Age Security benefits by 10% for seniors aged 65 to 74.	<a href="#">10/01/2024</a>
Réseau FADOQ	Review the method for indexing Old Age Security to account for wage growth in Canada.	<a href="#">10/01/2024</a>
Réseau FADOQ	Increase ... the ... exemption on income from employment or self-employment [earnings] ... in [the computation of] the Guaranteed Income Supplement.	<a href="#">10/01/2024</a>
Unifor	Maintain limits on the number of child care spaces in for-profit centres, enabling growth in the not-for-profit child care sector.	<a href="#">10/10/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Unifor	Improve the design and increase funding for various income supports, including revising the new Canada Disability Benefit ... to prevent clawbacks from other vital supports.	<a href="#">10/10/2024</a>
Union des producteurs agricoles	Improve tax assistance for food donations made by an agricultural producer to align it with what is granted by the Government of Quebec.	<a href="#">11/07/2024</a>

## INCOME TAX

Witness Name	Witness Proposal	Date of Appearance
Canadian Labour Congress	Tax the ultrawealthy ... through a higher corporate tax rate, an excess profit tax, additional top tax brackets and a wealth tax.	<a href="#">10/01/2024</a>
Canadian Teachers' Federation	Help casual teachers, or substitute teachers, with the cost of living ... [by] allow[ing] ... [them]to deduct travel expenses when they're travelling to work.	<a href="#">10/10/2024</a>
Canadian Trucking Alliance	Raise the small business deduction limit.	<a href="#">10/01/2024</a>
Canadian Trucking Alliance	[Expand] the Accelerated Investment Incentive [and make it permanent].	<a href="#">10/01/2024</a>
Canadian Trucking Alliance	Review the current tax system with an eye towards promoting economic growth for businesses and workers [in the trucking sector].	<a href="#">10/01/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Grain Growers of Canada	Reverse the [increase in the] capital gains [inclusion rate in relation to] ... family farms for intergenerational transfers.	<a href="#">10/08/2024</a>
Grain Growers of Canada	[Stop the phase-out, enhance and make permanent the accelerated investment incentive.]	<a href="#">10/08/2024</a>
Jack Mintz (as an individual)	[Change capital gains taxation through] a more general tax reform [that would examine] ... a number of complex issues that are involved with capital gains taxation, such as inflation, the locked-in effect [and] the balance between dividend taxation and capital gains taxation.	<a href="#">10/22/2024</a>
C.D. Howe Institute	[Use the tax system] simply to raise revenue in the most acceptable and economically non-distorting way [rather than to pursue other objectives.]	<a href="#">10/31/2024</a>
Kim Moody (as an individual)	[Reverse the increase in the capital gains inclusion rate.]	<a href="#">11/05/2024</a>
Kim Moody (as an individual)	[Reform both the corporate and personal income tax system to] incentivize and reward Canadians to work harder and take risks.	<a href="#">11/05/2024</a>
Platform Calgary	[Reverse the increase in the capital gains inclusion rate.]	<a href="#">11/07/2024</a>
Platform Calgary	Harmonize the Canadian Entrepreneurs Incentive with the Qualified Small Business Stock in the [United States] by increasing [the Lifetime Capital Gains Exemption to \$13.5M, ensuring] all Canadian-controlled private corporations ..., employees, founders, and investors are eligible [and removing] sector restrictions and the phase-in period.	<a href="#">11/07/2024</a>
TMX Group Limited	Do not increase the capital gains inclusion rate on Canadian investments.	<a href="#">11/07/2024</a>
TMX Group Limited	Promote an increase in Canadian-based investments under qualified investment rules.	<a href="#">11/07/2024</a>

Witness Name	Witness Proposal	Date of Appearance
TMX Group Limited	[Maintain the] eligibility [of] crypto-backed assets as qualified investments for registered savings plans.	<a href="#">11/07/2024</a>
Unifor	Expand the windfall profits tax, make it retroactive to 2021-22 and make it permanent.	<a href="#">10/10/2024</a>
Unifor	Require large multi-national corporations to [file a country-by-country report] [to support] international cooperation [around the prevention of tax avoidance].	<a href="#">10/10/2024</a>
Unifor	End the Real Estate Investment Trust ... income tax exemption.	<a href="#">10/10/2024</a>
Union des producteurs agricoles	Amend the accessibility criteria for the new Canadian Entrepreneurs' Incentive to reflect the reality of farming businesses.	<a href="#">11/07/2024</a>
Union des producteurs agricoles	Provide a 40% tax credit to small-scale agricultural businesses that purchase equipment to ensure growth and profitability.	<a href="#">11/07/2024</a>
Union des producteurs agricoles	Eliminate or limit taxable capital gains on the gifting or low-cost sale of certain farm assets to a nephew or niece.	<a href="#">11/07/2024</a>

## INDUSTRY AND INNOVATION

Witness Name	Witness Proposal	Date of Appearance
Canadian Labour Congress	Develop a green industrial strategy to transform [Canada's] production systems [and] guide [the country's] responses to the entangled sources of uncertainty, making sure they [are in line with] shared goals.	<a href="#">10/01/2024</a>
Council of Canadian Innovators	[Implement a] modern industrial strategy ... that places innovation, productivity and the intangible assets at the core of [Canada's] economic framework.	<a href="#">10/03/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Council of Canadian Innovators	Reform key programs like the scientific research and experimental development tax credit [to commercialize intellectual property].	<a href="#">10/03/2024</a>
Council of Canadian Innovators	Avoid policies that inadequately punish innovators and entrepreneurs [such as the] changes to the [capital gains inclusion rate].	<a href="#">10/03/2024</a>
Council of Canadian Innovators	Prioritize domestic artificial intelligence commercialization and data sovereignty strategies.	<a href="#">10/03/2024</a>
Council of Canadian Innovators	Implement a national innovation box (patent box) regime.	<a href="#">10/03/2024</a>
Council of Canadian Innovators	Implement an economic spillover lens to foreign direct investment policy.	<a href="#">10/03/2024</a>
Council of Canadian Innovators	Evaluate the economic benefits of innovation granting councils and refocus their mandates towards [intellectual property] and [research and development].	<a href="#">10/03/2024</a>
École de technologie supérieure	Increase investments to support deep-tech incubators to stimulate innovation and the Canadian economy.	<a href="#">10/24/2024</a>
École de technologie supérieure	Strengthen support for innovation and commercialization to foster Canadian innovation and support SMEs.	<a href="#">10/24/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Ian Lee (as an individual)	[Repudiate the assumption concerning capital and competition that] decentralized, market-driven, privately funded and privately determined economic decision-making [is inferior to the economic vision promoting the centralized, top-down, state-directed, command and control, relying on taxation, subsidies and protectionism].	<a href="#">10/08/2024</a>
Platform Calgary	Launch a BDC fund-of-funds that invests in micro-venture funds in secondary tech ecosystems outside of primary hubs.	<a href="#">11/07/2024</a>
Platform Calgary	Reduce barriers for entrepreneurs from underrepresented communities [including Black, Indigenous and women] by providing additional financial support.	<a href="#">11/07/2024</a>
Platform Calgary	Formalize [the Canadian Trade Commissioner Service's] collaboration with Canada's Tech Network.	<a href="#">11/07/2024</a>
Platform Calgary	Enhance financial support for Canadian startups to enter new markets.	<a href="#">11/07/2024</a>
Platform Calgary	Help small companies participate in international missions.	<a href="#">11/07/2024</a>
Platform Calgary	[Offer] specialized support for companies that are in high-priority sectors for Canada ... such as: [artificial intelligence], semiconductors, biomanufacturing, health innovation and clean energy.	<a href="#">11/07/2024</a>
Platform Calgary	Harmonize due diligence among all relevant departments, agencies and institutions to expedite approvals [of government support] for high potential, high growth companies with a proven track record [and] streamline the process for claiming Scientific Research and Experimental Development tax credits [for start-ups].	<a href="#">11/07/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Platform Calgary	[Consider] ways to attract new angel investors into the capital ecosystem, [such as] working with the provinces to harmonize angel tax credits across jurisdictions.	<a href="#">11/07/2024</a>
Platform Calgary	Look to other jurisdictions for models to unlock capital [such as] the United Kingdom's model of setting aside five percent of pension assets for investment in domestic firms [and] the Small Business Innovation Research program in the United States.	<a href="#">11/07/2024</a>
Platform Calgary	Encourage greater risk tolerance ... [by] creating loan guarantee programs [to] mitigate risk for lenders, [and] mak[e] them more willing to provide loans to startups with limited credit history ... [and] by making small-scale investments ... in specific regions.	<a href="#">11/07/2024</a>
TMX Group Limited	Give all Canadian companies doing research and development in Canada equal access to [the scientific research and experimental development program].	<a href="#">11/07/2024</a>

## INFRASTRUCTURE AND TRANSPORTATION

Witness Name	Witness Proposal	Date of Appearance
Canadian Trucking Alliance	Combat gross noncompliance in the trucking sector, which includes widespread labour abuse and tax evasion	<a href="#">10/01/2024</a>
Canadian Trucking Alliance	Better support the risk-free testing of green and other emerging [trucking] technologies in real-world conditions.	<a href="#">10/01/2024</a>



Witness Name	Witness Proposal	Date of Appearance
Canadian Urban Transit Association	Accelerate the rollout of the Canada Public Transit Fund's baseline stream to budget 2025.	<a href="#">10/08/2024</a>
Canadian Urban Transit Association	Protect the Canada Public Transit Fund by enshrining it in legislation and including an annual funding escalator tied to the cost of construction to ensure the fund maintains its value over time.	<a href="#">10/08/2024</a>
Canadian Urban Transit Association	[Establish] a national task force that brings together federal, provincial and local governments as well as transit agencies to develop a comprehensive national public transit strategy ... [that includes] a new funding model that supports transit agencies' evolving needs.	<a href="#">10/08/2024</a>
Canadian Urban Transit Association	Streamline the application process and remove barriers to the Canada Public Transit Fund to maximize participation.	<a href="#">10/08/2024</a>
Confédération des syndicats nationaux	[Provide adequate funding to public transit companies.]	<a href="#">10/03/2024</a>
École de technologie supérieure	Fund the AdapT Institute to promote resilient infrastructure and a sustainable economy in Canada.	<a href="#">10/24/2024</a>
Grain Growers of Canada	Increase the extended interswitching pilot project by 30 months with a pathway to permanency, expand the distance from 160km to 500km, and include British Columbia's Peace Country region.	<a href="#">10/08/2024</a>

Witness Name	Witness Proposal	Date of Appearance
HEC Montréal	Introduce a kilometric rate to make vehicle users aware of the cost of their travel, ... recover the costs of roadway infrastructure and internalize various externalities (congestion, pollution, indirect health costs), [and] invest the additional revenue in active transportation and public transit.	<a href="#">11/07/2024</a>
Jack Mintz (as an individual)	[Examine] the Australian system [for transportation corridors and supply chains and] the northern corridor concept [to improve Canada's ability] to [ship] goods and services out to the rest of the world.	<a href="#">10/22/2024</a>
Qikiqtani Inuit Association	Continue to invest in a distinctions-based Inuit-led fund for Nunavut infrastructure.	<a href="#">10/31/2024</a>
Unifor	Immediately commit funding for the Toronto Transit Commission Line 2 replacement subway cars [and require] made-in-Canada content commitments.	<a href="#">10/10/2024</a>
Unifor	Expand infrastructure supports to ensure that public operators retain full public ownership over transit [and ensure] infrastructure grants ... target deferred maintenance and planned upgrades.	<a href="#">10/10/2024</a>
Unifor	Provide direct financial support to smaller municipalities for grant writing and developing public procurements [for public transit].	<a href="#">10/10/2024</a>
Unifor	Develop federally led procurement processes for public transit vehicles to enable public transit agencies to leverage collective procurement and focus on maximizing economic benefits from made-in-Canada transit vehicles.	<a href="#">10/10/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Unifor	Establish a federal working group including unions to develop regulations to guide the [rail] industry's rapid technological transitions ensuring that technology augments employment instead of attempting to replace workers, and fund the enforcement of these regulations.	<a href="#">10/10/2024</a>
Unifor	Develop a comprehensive funding program for VIA Rail to support expanded public passenger rail services in Canada, owned and operated by public entities and governed under a VIA Rail Act.	<a href="#">10/10/2024</a>
Unifor	Require airport authorities, in coordination with unions, to establish a "living wage" as the income floor for all workers at airports.	<a href="#">10/10/2024</a>
Unifor	Address the escalating harassment and violence faced by front-line [air transportation] workers through targeted regulations, protocols and procedures.	<a href="#">10/10/2024</a>
Unifor	Explicitly prohibit further profitization of Canada's airports.	<a href="#">10/10/2024</a>
Unifor	Require the federal transportation minister work with provincial transport ministers to support investment in additional safe rest stops and parking areas for regional long-haul truck drivers.	<a href="#">10/10/2024</a>
Unifor	Support and fund a low-cost insurance alternative in the private road transport sector including taxicabs.	<a href="#">10/10/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Unifor	Conduct a study on expanding inspections and enforcement, currently focussed on the “driver inc.” model in trucking, to misclassified gig economy workers in logistics and supply chains [and assess] the benefits of accessing collective bargaining for these workers.	<a href="#">10/10/2024</a>
Unifor	Implement legislation requiring telecommunications companies that receive federal funding to publicly report any operations that are contracted out, domestically or overseas.	<a href="#">10/10/2024</a>
Unifor	Ensure universal access to affordable wireless and broadband internet plans.	<a href="#">10/10/2024</a>

## MANUFACTURING

Witness Name	Witness Proposal	Date of Appearance
Aerospace Industries Association of Canada	[Repeal the luxury tax on the sale or importation of aircrafts.]	<a href="#">10/31/2024</a>
Aerospace Industries Association of Canada	Support an aerospace industry strategy ... that prioritizes Transport Canada’s certification process, sustainable aviation fuels and programs like the [scientific research and experimental] tax incentive program.	<a href="#">10/31/2024</a>
Canadian Steel Producers Association	Enhance protection [from unfair steel imports] through improved trade tools and enforcement, [including a better alignment with] anti-circumvention standards [in] the United States.	<a href="#">11/05/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Canadian Steel Producers Association	Invoke section 53 of the <i>Custom Tariff</i> ...to impose at least a 25% tariff on all melted and poured Chinese steel entering Canada.	<a href="#">11/05/2024</a>
Canadian Steel Producers Association	Update section 53 of the <i>Custom Tariff Act</i> to include labour, environmental and national security provisions.	<a href="#">11/05/2024</a>
Canadian Steel Producers Association	Provide sustained financial supports to ensure continued investments [to] enable the steel industry to achieve net-zero emissions through innovative decarbonization solutions.	<a href="#">11/05/2024</a>
École de technologie supérieure	Support innovation and research infrastructure in aerospace technologies developed by the École de technologie supérieure and its industrial partners.	<a href="#">10/24/2024</a>
Unifor	[Create] a national industrial strategy for the aerospace industry.	<a href="#">10/10/2024</a>
Unifor	[Create] a fund devoted exclusively to the aerospace industry, a flexible funding program, and made-to-measure tools that ... [could] include taking an equity stake on [certain terms and conditions].	<a href="#">10/10/2024</a>
Unifor	[Create] an aerospace development council ... [to] bring together the main stakeholders in the sector, including the unions, to put the [national industrial strategy for the aerospace industry] into effect over time.	<a href="#">10/10/2024</a>
Unifor	Recapitalize and reorient the Strategic Innovation Fund to support transition-focused investments in the automotive parts supply industry.	<a href="#">10/10/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Unifor	Increase the maximum rebate of the iZEV program to \$10,000, extend the program until at least March 31, 2030 and establish a charging network benchmark of at least one charger for every ten on-road electric vehicles.	<a href="#">10/10/2024</a>

## NATIONAL FINANCES

Witness Name	Witness Proposal	Date of Appearance
C.D. Howe Institute	[Improve the transparency of government financial documents.]	<a href="#">10/31/2024</a>
C.D. Howe Institute	[Publish the budget and estimates documents simultaneously well before the start of the fiscal year, and public accounts and annual reports shortly after the end of the fiscal year.]	<a href="#">10/31/2024</a>
Canadian Labour Congress	Tie health fund transfers to improvements in pay and work conditions for frontline health care workers.	<a href="#">10/01/2024</a>
Canadian Teachers' Federation	Commit to permanent and ongoing funding for mental health services under the Canada mental health transfer.	<a href="#">10/10/2024</a>
Confédération des syndicats nationaux	Continue with [the] implementation of a progressive fiscal and budgetary policy [by] running low deficits, as a share of GDP.	<a href="#">10/03/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Macdonald-Laurier Institute	Reduce the size of government so that taxes can be lowered and the federal budget brought back to balance [including by reducing spending on subsidies to businesses and] areas where the federal government is intruding into provincial jurisdiction.	<a href="#">10/31/2024</a>
Unifor	Provide conditional transfers to provinces to achieve a number [of] goals including: minimum care standards, expansion of non-profit and government-owned facilities, phase out of for-profit long-term care homes, and development of comprehensive workforce strategies in consultation with labour organizations.	<a href="#">10/10/2024</a>
Unifor	Uphold the principle of universality outlined in the <i>Canada Health Act</i> and monitor provincial health spending.	<a href="#">10/10/2024</a>
Unifor	Ensure federal transfers contribute to expanding capacity within the existing public framework.	<a href="#">10/10/2024</a>
Green Budget Coalition	Renew and expand existing funding to continue Canada's leadership on nature protection and deliver on Canada's 2030 nature strategy and the Kunming-Montreal global biodiversity framework obligations.	<a href="#">10/08/2024</a>
National Council of Canadian Muslims	Continue to commit international humanitarian assistance to wherever there is the most need as quickly as possible ... [s]pecifically, ... increas[e] Canada's support for UNRWA.	<a href="#">11/05/2024</a>

## NATURAL RESOURCES

Witness Name	Witness Proposal	Date of Appearance
Canadian Gas Association	Include the energy security trilemma of affordability, reliability and acceptability as a mandate letter priority for the Ministers of Global Affairs Canada, Natural Resources Canada, Environment and Climate Change Canada and Innovation, Science and Economic Development Canada.	<a href="#">10/24/2024</a>
Canadian Gas Association	Require energy and environmental legislation/regulation to pass an energy security trilemma screen and improve energy modeling to consider all trilemma priorities.	<a href="#">10/24/2024</a>
Canadian Gas Association	Create an energy security parliamentary caucus.	<a href="#">10/24/2024</a>
Canadian Gas Association	Introduce a new Canadian Centre of Energy Excellence, a joint industry platform for innovative research aimed at making energy more affordable, reliable, and acceptable.	<a href="#">10/24/2024</a>
Canadian Gas Association	Promote investment in energy technology by extending investment tax credits (ITC) for innovations that enhance affordability, reliability, and acceptability, including the existing hydrogen ITC and introducing a new renewable natural gas ITC.	<a href="#">10/24/2024</a>
Canadian Gas Association	Prioritize funding for codes and standards for gas energy, including those for hydrogen blending in natural gas distribution networks and end-use equipment.	<a href="#">10/24/2024</a>
Canadian Gas Association	Introduce a federal program to extend gas infrastructure to rural and Indigenous communities, which includes recapitalizing the Natural Resources Canada off-diesel funding program to cover natural gas and other gas energy for remote areas.	<a href="#">10/24/2024</a>



Witness Name	Witness Proposal	Date of Appearance
Green Budget Coalition	[Implement a] windfall profits tax on oil and gas companies.	<a href="#">10/08/2024</a>
Green Budget Coalition	Make better progress on removing subsidies to fossil fuels and on reducing subsidies that are harmful to nature.	<a href="#">10/08/2024</a>
Qikiqtani Inuit Association	Invest ... into the Iqaluit Nukkiksautiit Hydro Project.	<a href="#">10/31/2024</a>
TMX Group Limited	Make the Mineral Exploration Tax Credit permanent.	<a href="#">11/07/2024</a>
TMX Group Limited	Address the capital gap for Canadian critical mineral companies.	<a href="#">11/07/2024</a>
Unifor	Develop a comprehensive industrial strategy focussed on building a sustainable, value-added forestry sector and create a multi-stakeholder forestry sector council to ensure necessary dialogue and adjustments.	<a href="#">10/10/2024</a>
Unifor	Expand funding and coordinated interdepartmental initiatives that support [forestry] workers and forest communities [that have been impacted by disruptions such as forest fires, uncertain resource access and plant closures].	<a href="#">10/10/2024</a>
Unifor	Increase incentives to facilitate the [forestry] industry's transition to sustainable practices and accelerate its conversion to diversified, value-added production.	<a href="#">10/10/2024</a>
Unifor	Promote infrastructure maintenance and upgrades to reduce methane leaks and other emissions across oil, gas, and chemical supply chains and [continue investing] in carbon capture and storage technologies to mitigate emissions from existing infrastructure.	<a href="#">10/10/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Unifor	Build a nationally secured nuclear supply chain, ensuring that any new nuclear power generation uses Canadian technology and materials and grows jobs in Canada in technical, oversight, development, and safety fields.	<a href="#">10/10/2024</a>
Unifor	Build new partnerships between Canadian industrial research councils and industry to create jobs in chemical and gas projects including hydrogen, ammonia, biofuels, and plastics production using low carbon processes.	<a href="#">10/10/2024</a>
Unifor	Directly fund the adoption of renewable energy sources for off-grid mines, while supporting research and development into alternative fuel sources.	<a href="#">10/10/2024</a>
Unifor	Address key infrastructure gaps, such as transportation and energy supply, to support sustainable critical minerals production.	<a href="#">10/10/2024</a>
Unifor	Modernize [mining] regulatory processes to reduce unnecessary project approval delays and support key projects.	<a href="#">10/10/2024</a>
Union des producteurs agricoles	Establish a personal silvicultural savings and investment plan for Canadian forest owners.	<a href="#">11/07/2024</a>

## REGULATORY ENVIRONMENT

Witness Name	Witness Proposal	Date of Appearance
C.D. Howe Institute	[Take the lead in compiling and sharing information about interprovincial trade barriers.]	<a href="#">10/31/2024</a>
Convenience Industry Council of Canada	Reinstate the ability for [convenience] stores to sell nicotine replacement therapies to adult consumers.	<a href="#">10/10/2024</a>
Jack Mintz (as an individual)	Take a leadership role in [encouraging] the provinces to reduce [interprovincial trade barriers].	<a href="#">10/22/2024</a>
Macdonald-Laurier Institute	Require that new regulations be less onerous than the regulations they replace, make greater use of mutual recognition so that products approved in other jurisdictions are automatically approved in Canada and streamline the environmental assessment process to be more efficient and less vulnerable to legal challenges.	<a href="#">10/31/2024</a>

## SAFETY AND SECURITY

Witness Name	Witness Proposal	Date of Appearance
B'nai Brith Canada	Make new investments to support and strengthen Canada's ability to monitor and prevent terrorism, [including] funding ... to enhance the capacity and expand the capabilities of Integrated National Security Enforcement Teams.	<a href="#">10/01/2024</a>

Witness Name	Witness Proposal	Date of Appearance
B'nai Brith Canada	Review all federal grant programs to ensure that only projects that align with Canada's anti-racism strategy ... receive federal funding.	<a href="#">10/01/2024</a>
Butler Mortgage Inc.	Duplicate ... the [United States' approach] of direct digital linkage [through which] the Internal Revenue Service confirms tax documents that have been provided by the borrower [to prevent mortgage fraud through false income documents].	<a href="#">10/24/2024</a>
Canadian Gas Association	Improve information sharing between industry and government via a Canadian Cyber Security Ecosystem Strategy.	<a href="#">10/24/2024</a>
Convenience Industry Council of Canada	[Allocate] additional ... funding [and work with the provinces] to address the sale of illegal contraband tobacco.	<a href="#">10/10/2024</a>
Council of Canadian Innovators	[Support domestic capacity in innovation and leverage it to strengthen cybersecurity and meet NATO's defence spending target.]	<a href="#">10/03/2024</a>
Macdonald-Laurier Institute	[Adopt] a credible plan to meet [NATO's target of 2% of GDP defence spending] by 2028 and ensure that the increased spending is directed towards promoting innovation in Canada's defence industry.	<a href="#">10/31/2024</a>
Mortgage Professionals Canada	Grant a digital income verification tool to the mortgage industry to help crack down on fraud.	<a href="#">10/24/2024</a>
National Council of Canadian Muslims	Invest in a dedicated national anti-Islamophobia strategy ... [that includes] increased funding both to [Canada's] Special Representative Office on Islamophobia, as well as to the York University Islamophobia Research Hub ... [and an] invest[ment] into public education campaigns to drive down anti-Muslim sentiment.	<a href="#">11/05/2024</a>

Witness Name	Witness Proposal	Date of Appearance
Toronto Police Association	Prioritize setting up a comprehensive strategy aimed at enhancing police recruitment nationwide.	<a href="#">11/05/2024</a>
Toronto Police Association	End the handgun ban and [the Firearms Buyback Program] and redirect those resources to all police agencies ... to address the influx of illegally smuggled firearms.	<a href="#">11/05/2024</a>
Toronto Police Association	[Reform the bail system or, alternatively,] invest in the enforcement ... need[ed] to keep tabs on those who have been released into [the community].	<a href="#">11/05/2024</a>
Jeffrey Simser (as an individual)	Repeal the structured financial transactions offense recently added to the <i>Proceeds of Crime (Money Laundering) and Terrorist Financing Act</i> and instead make it a designated offence under the <i>Criminal Code</i> .	<a href="#">11/24/2024</a>
Jeffrey Simser (as an individual)	Amend the <i>Proceeds of Crime (Money Laundering) and Terrorist Financing Act</i> to provide clarity on how FINTRAC's voluntary information and civil forfeiture information records operate in order to ensure that the information does not cause a derivative use problem.	<a href="#">11/24/2024</a>
Jeffrey Simser (as an individual)	Change RCMP protocols within their operational manual to make civil forfeiture part of the early planning on cases.	<a href="#">11/24/2024</a>
Jeffrey Simser (as an individual)	Amend section 461 of the <i>Bank Act</i> so that, for the purpose of a civil forfeiture proceedings, bank accounts may be located wherever associated transactions take place.	<a href="#">11/24/2024</a>



## APPENDIX B: 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**

Association of Faculties of Medicine of Canada  
Canadian Biosphere Regions Association  
Canadian Partnership for Women and Children's Health  
Canadian Pork Council  
Canadian Wildlife Federation  
Canadian Women's Foundation  
Climate Caucus  
Climate Proof Canada  
Co-operators Group  
Desjardins Group  
Engineers Without Borders Canada  
Forest Products Association of Canada  
Great Lakes and St. Lawrence Cities Initiative  
Greater Vancouver Board of Trade  
Green Budget Coalition (Joint Submission)  
Greenhouse Vegetable Working Group (Joint Submission)  
Greenpeace Canada  
Innergex Renewable Energy  
Insurance Brokers Association of Canada  
Insurance Bureau of Canada

Living Lakes Canada  
Northwest Territories Association of Communities  
Ontario Power Generation Inc.  
Oxfam Canada  
Oxfam-Québec  
Parkland Corporation  
Pets Canada  
Prince Rupert Port Authority  
Pulse Canada  
Royal College of Physicians and Surgeons of Canada  
Union des municipalités du Québec  
Watershed Watch Salmon Society  
Watershed Watch Salmon Society (Joint Submission)  
Wert, Kaileah  
Woodland Cree First Nation

## **AGRICULTURE, FOOD AND FISHERIES**

Alberta Irrigation Districts Association  
Assiniboine Community College  
Atlantic Policy Congress of First Nations Chiefs Secretariat  
B.C. Wildlife Federation  
BC Shrimp Trawlers' Association  
Canada Grains Council  
Canada Organic Trade Association (Joint Submission)  
Canadian Animal Health Institute  
Canadian Aquaculture Industry Alliance  
Canadian Canola Growers Association  
Canadian Cattle Association  
Canadian Hatching Egg Producers



Canadian Independent Fish Harvesters Federation  
Canadian Meat Council  
Canadian National Millers Association  
Canadian Pork Council  
Canadian Produce Marketing Association  
Canadian Wildlife Federation  
Canola Council of Canada  
Cape Breton Fish Harvesters Association  
Cereals Canada  
Chicken Farmers of Canada  
Cider Canada  
Community Food Centres Canada  
CropLife Canada  
Dairy Farmers of Canada  
Deans Council - Agriculture, Food and Veterinary Medicine  
Egg Farmers of Canada  
Équiterre  
Fertilizer Canada  
FFAW-Unifor  
Fisheries Council of Canada  
Food Allergy Canada (Joint Submission)  
Food and Beverage Canada (Joint Submission)  
Food Trucks Association of Canada  
Food, Health & Consumer Products of Canada  
French Creek Harbour Authority  
Fruit and Vegetable Growers of Canada  
Global Cold Chain Alliance  
Grain Farmers of Ontario

Grain Growers of Canada  
Grand Manan Fishermen's Association  
Green Budget Coalition (Joint Submission)  
Greenhouse Vegetable Working Group (Joint Submission)  
National Cattle Feeders' Association  
National Farmers Union (Joint Submission)  
Nature United  
Protein Industries Canada  
Pulse Canada  
Saskatchewan Cattlemen's Association  
SaskCrops (Joint Submission)  
Second Harvest Canada  
Sollio Cooperative Group  
Turkey Farmers of Canada  
Union des producteurs agricoles  
University of Guelph  
University of Manitoba  
Watershed Watch Salmon Society

## **ARTS, CULTURE AND LANGUAGE**

Alliance of Canadian Cinema, Television and Radio Artists  
Anthem Sports and Entertainment  
Arts Commons  
Arts Network for Children and Youth  
Arts Umbrella  
Assemblée de la francophonie de l'Ontario  
Assembly of First Nations  
Association des collèges et universités de la francophonie canadienne  
Association des professionnels de l'édition musicale

Association des radiodiffuseurs communautaires du Québec  
Association for Opera in Canada  
Association nationale des éditeurs de livres  
Association of Canadian Publishers  
Association québécoise de l'industrie du disque, du spectacle et de la vidéo  
BCE Inc. (Joint Submission)  
Bell Canada (Joint Submission)  
Black Screen Office  
British Columbia Museums Association (Joint Submission)  
Broadcasting Accessibility Fund  
Cable Public Affairs Channel (CPAC)  
Campus Manitoba (Joint Submission)  
Canada's National Ballet School  
Canada-Ukraine Foundation  
Canadian Actors' Equity Association  
Canadian Artists' Representation (Joint Submission)  
Canadian Arts Coalition  
Canadian Association for the Performing Arts  
Canadian Association of Broadcasters  
Canadian Association of Community Television Users and Stations (Joint Submission)  
Canadian Association of Heritage Professionals (Joint Submission)  
Canadian Association of Research Libraries  
Canadian Crafts Federation  
Canadian Dance Assembly  
Canadian Federation of Library Associations  
Canadian Federation of Musicians  
Canadian Film Centre  
Canadian Independent Music Association

Canadian Live Music Association  
Canadian Olympic Committee  
Canadian Opera Company  
Canadian Paramedic Memorial Foundation  
Cogeco Inc.  
Community Radio Fund of Canada  
Confédération des syndicats nationaux  
Copibec (Joint Submission)  
Council for Business and the Arts in Canada  
Council of Atlantic University Libraries  
Fédération culturelle canadienne-française  
Fédération des chambres de commerce du Québec  
Fédération des communautés francophones et acadienne du Canada  
Festivals and Major Events Canada  
Friends of Canadian Media  
ICI Television  
Independent Media Arts Alliance  
Indigenous Music Office  
International Alliance of Theatrical Stage Employees  
Languages Canada  
Literary Press Group of Canada  
Magazines Canada (Joint Submission)  
National Network of Canadian Art and Design Universities (Joint Submission)  
National Screen Institute  
News Media Canada  
Ontario Federation of Indigenous Friendship Centres  
Ontario Museum Association  
Orchestras Canada

Pacific National Exhibition  
Prairies performing arts coalition (Joint Submission)  
Professional Association of Canadian Theatres  
Racial Equity Screen Office  
RCMP Heritage Centre  
Re:Sound Music Licensing Company  
Reelworld Screen Institute  
Réseau de développement économique et d'employabilité du Canada  
Rogers Communications Inc.  
Scènes de Musique Alternatives du Québec  
Science World British Columbia  
Sistema Canada Network  
Société professionnelle des auteurs et des compositeurs du Québec et des artistes entrepreneurs  
Society of Composers, Authors and Music Publishers of Canada  
Stratford Festival  
The Vimy Foundation  
The Writers' Union of Canada  
Théâtres associés  
Toronto Biennial of Art  
Toronto International Film Festival Inc.  
Tourism Industry Association of Ontario  
Université du Québec  
Visual Arts Alliance

## **CARBON POLLUTION PRICING**

Canadian Federation of Independent Business  
Canadian Steel Producers Association  
Cement Association of Canada

Chemistry Industry Association of Canada  
Electricity Canada  
Fertilizer Canada  
Forest Products Association of Canada  
Grain Farmers of Ontario  
Grain Growers of Canada  
Greenhouse Vegetable Working Group (Joint Submission)  
Turkey Farmers of Canada

### **CHARITIES AND NON-PROFIT ORGANIZATIONS**

Association of Fundraising Professionals  
Blumbergs Professional Corporation  
British Columbia Humanist Association  
Buy Social Canada  
CanadaHelps  
Canadian Community Economic Development Network  
Canadian Women in Cannabis  
Canadian Worker Co-op Federation  
Catalyst:Community Finance Initiative  
Community Foundations of Canada  
Council for Business and the Arts in Canada  
Covenant House Vancouver  
Cowichan Green Community  
Easter Seals Canada  
Eating Disorders Nova Scotia  
Elevate Aviation  
Embrace Health Foundation  
Etsy Inc.  
Gilbert, Catherine

GIV3  
Harbourfront Centre  
Health Charities Coalition of Canada  
Imagine Canada  
Imagine Canada (Joint Submission)  
Indspire  
Lush Valley Food Action Society  
Mennonite Central Committee Canada  
National Alliance for Children and Youth  
Network for the Advancement of Black Communities  
Ontario Non-Profit Housing Association  
Open/Technology in Education, Society, and Scholarship Association  
Orchestras Canada  
Philanthropic Foundations Canada  
Racial Equity Screen Office  
Sistema Canada Network  
The Social Impact Lab Alberta (Joint Submission)  
Trans Canada Trail  
United Way Centraide Canada  
United Way East Ontario  
Volunteer Canada  
Wilder Institute  
Winspear Centre  
Women in Communication and Technology  
WoodGreen Community Services  
Yānonhchia' Housing Finance (Joint Submission)  
YMCA Canada  
Young Canadians Roundtable on Health

## **CHILDREN, FAMILIES AND SOCIAL POLICY**

AMI-Québec Allies in mental health

Arts Network for Children and Youth

Assembly of First Nations

Assembly of Manitoba Chiefs

Association of Community Organizations for Reform Now

Autism Alliance of Canada

Balancing Act

Basic Income Canada Network (Joint Submission)

BGC Canada

Blue Door

Breakfast Club of Canada

British Columbia Museums Association (Joint Submission)

Campaign 2000

Canadian Alliance for Children's Grief

Canadian Association of Heritage Professionals (Joint Submission)

Canadian Cancer Society

Canadian Cattle Association

Canadian Centre for Caregiving Excellence

Canadian Partnership for Women and Children's Health

Canadian Union of Public Employees

Canadian Women's Foundation

Citizens for Public Justice

Coalition Canada Basic Income

Coalition for Healthy School Food

Community Food Centres Canada

Congress of Aboriginal Peoples

Cooperation Canada



Etsy Inc.  
First Call Child and Youth Advocacy Society  
Food Allergy Canada (Joint Submission)  
Food Banks Canada  
Food First NL  
FP Canada  
Gilbert, Catherine  
IKEA Canada  
Inclusion Canada  
Independent Media Arts Alliance  
Indigenous Disability Canada  
Inspiring Healthy Futures  
International Downtown Association Canada  
KidSport Canada  
L'Archipel de l'avenir  
Maytree  
myRESET  
National Right to Housing Network  
Oxfam Canada  
Oxfam-Québec  
Réseau FADOQ  
Rise Asset Development  
Ronald McDonald House Charities Canada  
Salvation Army  
Shaw Rocket Fund  
Tamarack Institute for Community Engagement  
The Ottawa Mission  
The Prosperity Project

The Toronto Alliance to End Homelessness  
TRRUST Collective Impact  
UNICEF Canada  
United Way Centraide Canada  
University Students' Council at Western University  
Visual Arts Alliance  
Volunteer Canada  
YMCA Canada  
Young Canadians Roundtable on Health  
YWCA Canada

### **CONSUMPTION TAXES**

Arthritis Society Canada  
Association des professionnels de la construction et de l'habitation du Québec  
Association of acers producers of Québec  
Canadian Automobile Dealers Association  
Canadian Cancer Society  
Canadian Coalition for Action on Tobacco  
Canadian Water Quality Association  
Funeral Service Association of Canada  
Greater Toronto Airports Authority  
Habitat for Humanity Canada  
Heart and Stroke Foundation of Canada  
IKEA Canada  
Imperial Tobacco Canada Limited  
Molson Canada 2005  
Nissan Canada Inc.  
Pets Canada  
Recreational Vehicle Dealers Association of Canada

Rothmans, Benson & Hedges Inc.

## **CORPORATE TAXATION**

Agnico Eagle Mines Limited

Alectra Inc.

AltaLink

Aqua Action

Associated Equipment Distributors

Association of Consulting Engineering Companies – Canada

BCE Inc. (Joint Submission)

Calgary Chamber of Commerce

Canada's Building Trades Unions

Canada's Tech Network

Canadian Association of Energy Contractors

Canadian Association of Optometrists

Canadian Bankers Association

Canadian Biogas Association

Canadian Camping and RV Association

Canadian Canola Growers Association

Canadian Council for Public-Private Partnerships

Canadian Craft Brewers Association

Canadian Federation of Independent Business

Canadian Friends Service Committee

Canadian Hatching Egg Producers

Canadian Institute of Chartered Business Valuators

Canadian Nuclear Association

Canadians for Tax Fairness

Centrale des syndicats démocratiques

Co-operatives and Mutuals Canada

Council of Canadian Innovators  
Dairy Farmers of Canada  
Federated Co-operatives Limited  
Fédération des chambres de commerce du Québec  
Nukik Corporation  
Ontario Bioscience Innovation Organization  
Ontario Non-Profit Housing Association  
Ontario Power Generation Inc.  
Oxfam Canada  
Oxfam-Québec  
Pathways Alliance  
PearTree Financial Services  
Retail Council of Canada

## **EDUCATION**

Alberta Students Executive Council  
Alliance of Canadian Comprehensive Research Universities  
AMI-Québec Allies in mental health  
Assemblée de la francophonie de l'Ontario  
Assembly of Manitoba Chiefs  
Assiniboine Community College  
Association des collèges et universités de la francophonie canadienne  
Association of Faculties of Medicine of Canada  
Black Boys Code Society  
B'nai Brith Canada  
British Columbia Federation of Students  
Campus Manitoba (Joint Submission)  
Canadian Alliance of Student Associations  
Canadian Association of Medical Radiation Technologists

Canadian Association of Occupational Therapists  
Canadian Association of Optometrists  
Canadian Association of Physicists  
Canadian Association of Postdoctoral Scholars (Joint Submission)  
Canadian Association of Research Libraries  
Canadian Association of Social Workers  
Canadian Association of University Teachers  
Canadian Children's Literacy Foundation  
Canadian Produce Marketing Association  
Canadian Society for Molecular Biosciences  
Canadian Urban Libraries Council  
Canadian Wildlife Federation  
Capilano University  
Centre for Equitable Library Access  
Chegg Inc  
College of North Atlantic  
Congress of Aboriginal Peoples  
Delegation of Concerned Scientists  
Dying with Dignity Canada  
École de technologie supérieure  
First Nations Technical Institute  
Fitness Industry Council of Canada  
King's Trust Canada  
MacEwan University  
McGill University  
McMaster University  
MediaSmarts  
Momentum

MPOWER Financing  
National Network of Canadian Art and Design Universities (Joint Submission)  
Nature Education Collective  
Niagara College  
Northern Alberta Institute of Technology  
Nova Scotia College of Art and Design  
Open/Technology in Education, Society, and Scholarship Association  
Pearson Canada  
Polytechnics Canada  
Queen's University  
Resident Doctors of Canada  
Royal College of Physicians and Surgeons of Canada  
SNOLAB  
Support Our Science  
Terry Fox Humanitarian Award Program  
The Prosperity Project  
U15 Group of Canadian Research Universities  
United for Literacy  
Université de Sherbrooke  
Université du Québec  
Universities Canada  
University of Alberta  
University of British Columbia  
University of Calgary  
University of Guelph  
University of Manitoba  
University of Waterloo  
University Students' Council at Western University

York University

## **ELECTRIFICATION OF TRANSPORTS**

Accelerate: Canada's ZEV Supply Chain Alliance

Canadian Automobile Dealers Association

Clean Energy Canada

Electric Mobility Canada

Electro-Federation Canada

Équiterre

Global Automakers of Canada

Global Cold Chain Alliance

IKEA Canada

Parkland Corporation

Propulsion Québec

Recreational Vehicle Dealers Association of Canada

SWTCH Energy Inc. (Joint Submission)

Teck Resources Limited

The Atmospheric Fund

Tourism Industry Association of British Columbia

Tourism Industry Association of Ontario

Volvo Group North America

## **EMPLOYMENT AND LABOUR**

Agricultural Manufacturers of Canada

Association of Community Organizations for Reform Now

Bissell Centre

Calgary Chamber of Commerce

Canada's Building Trades Unions

Canadian Association for Long Term Care

Canadian Career Development Foundation  
Canadian Coalition of Community-Based Employability Training  
Canadian Crafts Federation  
Canadian Federation of Independent Business  
Canadian Hatching Egg Producers  
Canadian Labour Congress  
Canadian National Millers Association  
Canadian Parks and Recreation Association  
Canadian Produce Marketing Association  
Canadian Union of Public Employees  
Canadian Veterinary Medical Association  
Canadian Welding Bureau  
Canadian Wildlife Federation  
Canadian Women in Cannabis  
Canadian Women's Chamber of Commerce  
Canadian Worker Co-op Federation  
Centrale des syndicats démocratiques  
Citizens for Public Justice  
Climate Emergency Unit  
Coalition of National Service Federations  
Community Food Centres Canada  
Confédération des syndicats nationaux  
Conference for Advanced Life Underwriting  
Direct Sellers Association of Canada  
Fédération des chambres de commerce du Québec  
Fertilizer Canada  
FFAW-Unifor  
First Call Child and Youth Advocacy Society



Food and Beverage Canada (Joint Submission)  
Fruit and Vegetable Growers of Canada  
Gilbert, Catherine  
Hotel Association of Canada  
Imagine Canada  
Income Security Advocacy Centre  
Indigenous Institutes Consortium  
Information and Communications Technology Council  
Institut du Québec  
International Association of Fire Fighters  
International Association of Heat and Frost Insulators and Allied Workers  
International Union of Operating Engineers  
National Trade Contractors Council of Canada  
National Union of Public and General Employees  
NorQuest College  
Réseau FADOQ  
Restaurants Canada  
Riipen (Joint Submission)  
Sinneave Family Foundation  
Sistema Canada Network  
Sollio Cooperative Group  
St. Lawrence Shipoperators  
Sysco Canada  
Tourism Industry Association of Canada  
Tourism Industry Association of Ontario  
Union des consommateurs  
United Way Centraide Canada  
United Way East Ontario

Universities Canada  
University Students' Council at Western University  
ventureLAB  
Women's Shelters Canada

## **ENERGY**

Agnico Eagle Mines Limited  
Air Products Canada  
AltaLink  
BWXT Canada Ltd.  
BWXT Medical Ltd.  
Canadian Association of Petroleum Producers  
Canadian Biogas Association  
Canadian Camping and RV Association  
Canadian Chamber of Commerce  
Canadian Council for Sustainable Aviation Fuels  
Canadian Environmental Network  
Canadian Fuels Association  
Canadian Gas Association  
Canadian Produce Marketing Association  
Canadian Propane Association  
Canadian Renewable Energy Association  
Canadians for Tax Fairness  
Chemistry Industry Association of Canada  
Citizens for Public Justice  
Clean Energy Canada  
Covenant Energy Ltd.  
Efficiency Canada  
Electricity Canada

Electro-Federation Canada  
Enserva  
Enwave Energy Corporation  
Forest Products Association of Canada  
FORGE Hydrocarbons Corporation  
Grain Farmers of Ontario  
Greater Vancouver Board of Trade  
Hearth Patio and Barbecue Association of Canada  
Hydro One Networks Inc.  
Innergex Renewable Energy  
Neyaskweyahk Group of Companies Inc.  
Nikola Corporation Canada  
Nukik Corporation  
Ontario Power Generation Inc.  
Renewable Industries Canada  
TC Energy Corporation  
TIU Canada  
Tlingit Homeland Energy Limited Partnership  
Tlingit Homeland Energy Limited Partnership (Joint Submission)  
Tourmaline Oil Corporation  
Waste Connections of Canada  
WaterPower Canada  
Western Copper and Gold

## **EQUITY, DIVERSITY AND INCLUSION**

A Woman's Work  
African Nova Scotian Justice Institute  
B'nai Brith Canada  
Canadian Federation of Independent Business

Canadian Federation of University Women  
Canadian Positive People Network  
Canadian Society of Landscape Architects  
Canadian Wildlife Federation  
Canadian Women in Cannabis  
Canadian Women's Foundation  
Centre for Sexuality  
Dignity Network Canada  
Ecojustice  
Egale Canada  
Ending Violence Association of Canada  
Engineers Canada  
Femtech Canada  
Food Banks Canada  
Food Trucks Association of Canada  
International Union of Operating Engineers  
joni  
L'Archipel de l'avenir  
Mechanical Contractors Association of Canada  
National Association of Women and the Law  
National Right to Housing Network  
Ontario Bioscience Innovation Organization  
Open/Technology in Education, Society, and Scholarship Association  
Oxfam Canada  
Oxfam-Québec  
Reelworld Screen Institute  
Resident Doctors of Canada  
Rise Asset Development

Toronto International Film Festival Inc.  
Women in Communication and Technology  
Women's Enterprise Organizations of Canada  
Women's National Housing and Homelessness Network (Joint Submission)

**FEDERAL DEPARTMENTS, PUBLIC SERVICE AND INSTITUTIONS**

Alliance of Canadian Cinema, Television and Radio Artists  
Association for Mountain Parks Protection and Enjoyment  
Bacon, Tyler  
B'nai Brith Canada  
Buy Social Canada  
Canada's Tech Network  
Canadian Association of Management Consultants  
Canadian Independent Screen Fund  
Canadian Wellbeing Knowledges Network  
Council of Canadian Innovators  
Engineers Canada  
Imperial Tobacco Canada Limited  
National Police Federation  
Network for the Advancement of Black Communities  
Philanthropic Foundations Canada  
Public Service Alliance of Canada  
Raven Indigenous Impact Foundation (Joint Submission)  
Réseau de développement économique et d'employabilité du Canada  
Telesat  
The Professional Institute of the Public Service of Canada  
Toronto Transit Commission  
UNICEF Canada  
Wavemakers

Wert, Kaileah

## **FINANCIAL INSTITUTIONS AND PAYMENT SYSTEMS**

Association of Community Organizations for Reform Now

Canada Climate Law Initiative

Canadian Bankers Association

Canadian Credit Union Association

Canadian Prepaid Providers Organization

Canadian Venture Capital and Private Equity Association

Canadian Web3 Council

Catalyst:Community Finance Initiative

Convenience Industry Council of Canada

Council of Canadian Innovators

Desjardins Group

Electronic Transactions Association

Financial Data and Technology Association of North America

Fintechs Canada

Interac Corp.

National Payroll Institute

Polito, Joseph

Questrade Financial Group

Retail Council of Canada

Shakepay Inc.

Sun Life Financial Services of Canada Inc.

University Pension Plan

Wealthsimple

## **FOREIGN POLICY**

Action Canada for Sexual Health and Rights

Canada-Ukraine Foundation  
Canadian International Education Policy Working Group  
Canadian Network for Neglected Tropical Diseases  
Canadian Partnership for Women and Children's Health  
Citizens for Public Justice  
Collectif Échec aux paradis fiscaux  
Cooperation Canada  
Dignity Network Canada  
Egale Canada  
Egg Farmers of Canada  
Engineers Without Borders Canada  
Greenpeace Canada  
International Justice Mission Canada  
Northeastern University  
Oxfam Canada  
Oxfam-Québec  
Results Canada  
Stop TB Canada  
UNICEF Canada  
WaterAid Canada  
Watershed Watch Salmon Society

## **HEALTH CARE**

ALS Society of Canada  
Alzheimer Society of Canada  
Arthritis Society Canada  
Assembly of First Nations  
Assembly of Manitoba Chiefs  
Association of Faculties of Medicine of Canada

Association of Regulated Nurses of Manitoba  
Atlantic Policy Congress of First Nations Chiefs Secretariat  
Autism Alliance of Canada  
Bacon, Tyler  
Bayshore HealthCare Ltd.  
Best Medicine Coalition  
BioCanRx  
Bloor-Yorkville BIA  
Brain Canada Foundation  
Breast Cancer Canada  
CAAN – Communities, Alliances & Networks  
Campaign 2000  
Canadian Alliance on Mental Illness and Mental Health  
Canadian Association for Long Term Care  
Canadian Association of Medical Radiation Technologists  
Canadian Association of Radiologists  
Canadian Association of Retired Persons  
Canadian Brain Research Strategy  
Canadian Cancer Society  
Canadian Cardiovascular Society  
Canadian Chiropractic Association  
Canadian Dental Association  
Canadian Dental Hygienists Association  
Canadian Drug Policy Coalition  
Canadian Federation of Nurses Unions  
Canadian Federation of University Women  
Canadian Finance and Leasing Association  
Canadian Grief Alliance



Canadian Hatching Egg Producers  
Canadian Health Food Association  
Canadian Home Care Association  
Canadian Labour Congress  
Canadian Life and Health Insurance Association  
Canadian Lung Association  
Canadian Medical Association  
Canadian Mental Health Association - National  
Canadian Nurses Association  
Canadian Organization for Rare Disorders  
Canadian Parks and Recreation Association  
Canadian Pharmacists Association  
Canadian Physiotherapy Association  
Canadian Pork Council  
Canadian Produce Marketing Association  
Canadian Psychiatric Association  
Canadian Psychological Association  
Canadian Pulmonary Fibrosis Foundation  
Canadian Society for Medical Laboratory Science  
Canadian Union of Public Employees  
Canadian Urban Libraries Council  
Canadian Urological Association  
Canadian Veterinary Medical Association  
Canadian Wildlife Federation  
CanAge  
Cancer Action Now  
Centrale des syndicats démocratiques  
Children's Healthcare Canada

College of Family Physicians of Canada  
Colorectal Cancer Canada  
Confédération des syndicats nationaux  
Conference for Advanced Life Underwriting  
Co-operators Group  
Council of Senior Citizens' Organizations of British Columbia  
Courage: Action for Better Aging  
Covenant Health Palliative Institute  
Cystic Fibrosis Canada  
Diabetes Canada  
Digital  
Emergent BioSolutions  
Extended Healthcare Professionals Coalition (Joint Submission)  
Fédération des chambres de commerce du Québec  
Femtech Canada  
Fertility Matters Canada  
First Call Child and Youth Advocacy Society  
Food Allergy Canada (Joint Submission)  
Food, Health & Consumer Products of Canada  
Haleon Canada  
Health Charities Coalition of Canada  
HealthCareCAN  
Heart and Stroke Foundation of Canada  
Hoffmann-La Roche Limited  
Innovative Medicines Canada  
joni  
Merck Canada Inc.  
MS Canada

National Council of Indigenous Midwives  
National Lung Health Alliance (Joint Submission)  
National Union of Public and General Employees  
Neurological Health Charities of Canada  
Northwest Territories Association of Communities  
Novo Nordisk Canada Inc.  
Nunavut Tunngavik Incorporated  
One Yukon Coalition  
Ontario Hospital Association  
OpenCircle  
Palliative Care Coalition of Canada  
Pallium Foundation of Canada  
Parkinson Canada  
Royal College of Physicians and Surgeons of Canada  
Schizophrenia Society of Canada  
SEIU Healthcare  
Sonography Canada  
Speech-Language and Audiology Canada  
Sun Life Financial Services of Canada Inc.  
The Kidney Foundation of Canada  
The Professional Institute of the Public Service of Canada  
The Society of Obstetricians and Gynaecologists of Canada  
Toronto Metropolitan University  
Union des consommateurs  
Wellesley Institute

## **HOUSING**

Assembly of First Nations  
Assembly of Manitoba Chiefs

Association des groupes de ressources techniques du Québec  
Association des professionnels de la construction et de l'habitation du Québec  
Association of Community Organizations for Reform Now  
Association of Manitoba Municipalities  
Atlantic Policy Congress of First Nations Chiefs Secretariat  
Atlantic Policy Congress of First Nations Chiefs Secretariat  
Autism Alliance of Canada  
Bâtir son quartier  
Bissell Centre  
Calgary Chamber of Commerce  
Calgary Housing Company  
Campaign 2000  
Canada Green Building Council  
Canadian AIDS Society  
Canadian Association of Retired Persons  
Canadian Community Economic Development Network  
Canadian Federation of Apartment Associations  
Canadian Home Builders' Association  
Canadian Housing and Renewal Association  
Canadian Institute of Quantity Surveyors  
Canadian Labour Congress  
Canadian Mental Health Association - National  
Canadian Psychiatric Association  
Canadian Real Estate Association  
Canadian Rental Housing Providers for Affordable Housing  
Canadian Senior Living Association  
Canadian Society of Landscape Architects  
Canadian Union of Public Employees

Canadian Water and Wastewater Association  
Canadian Water Quality Association  
Canadians for Tax Fairness  
Capilano University  
Century Initiative  
Citizens for Public Justice  
City of Burnaby  
City of Vancouver  
City of Yellowknife  
Clean Energy Canada  
Climate Proof Canada  
Confédération des syndicats nationaux  
Congress of Aboriginal Peoples  
Co-operative Housing Federation of Canada  
Council of Senior Citizens' Organizations of British Columbia  
Courage: Action for Better Aging  
Covenant House Vancouver  
Digital  
Eldorado Gold  
Expert Community on Housing  
Federation of Canadian Municipalities  
First Call Child and Youth Advocacy Society  
Front d'action populaire en réaménagement urbain  
Greater Vancouver Board of Trade  
GroundBreak Ventures  
Habitat for Humanity Canada  
Hotel Association of Canada  
Inclusion Canada

Lions of Canada  
Maytree  
Millwright Regional Council  
Mortgage Professionals Canada  
National Right to Housing Network  
Niagara College  
Northern Alberta Institute of Technology  
Northwest Territories Association of Communities  
Nunavut Tunngavik Incorporated  
One Bowl  
Ontario Aboriginal Housing Services  
Ontario Federation of Indigenous Friendship Centres  
Ontario Non-Profit Housing Association  
Regroupement des jeunes chambres de commerce du Québec  
Ronald McDonald House Charities Canada  
Salvation Army  
Simon Fraser University  
Sinneave Family Foundation  
Social Housing and Human Rights  
Social Innovation Canada  
Squamish First Nation  
Sun Life Financial Services of Canada Inc.  
Taylor, Heather  
The Ottawa Mission  
The Toronto Alliance to End Homelessness  
Toronto Metropolitan University  
TRRUST Collective Impact  
Union des municipalités du Québec

Unité de travail pour l'implantation de logement étudiant  
United Way Centraide Canada  
United Way East Ontario  
Université de Sherbrooke  
Université du Québec  
Wellesley Institute  
Wert, Kaileah  
Women's National Housing and Homelessness Network (Joint Submission)  
Women's Shelters Canada  
WoodGreen Community Services  
YWCA Canada

## **IMMIGRATION**

Alberta Students Executive Council  
Canadian Alliance of Student Associations  
Canadian Association for Long Term Care  
Canadian Federation of Apartment Associations  
Canadian Federation of University Women  
Canadian Produce Marketing Association  
Century Initiative  
Citizens for Public Justice  
Confédération des syndicats nationaux  
Home Instead  
Hotel Association of Canada  
Income Security Advocacy Centre  
Institut du Québec  
National Trade Contractors Council of Canada  
Pearson Canada  
Polytechnics Canada

Réseau de développement économique et d'employabilité du Canada  
Restaurants Canada  
The Ottawa Mission  
Toronto Metropolitan University  
Tourism Industry Association of Ontario  
Université de Sherbrooke  
Universities Canada  
University of British Columbia  
University of Calgary  
University of Manitoba  
ventureLAB  
World Education Services  
York University

## **INDIGENOUS PEOPLES**

Agnico Eagle Mines Limited  
Anishinabek Nation Eshki-Niigijig Youth Council  
Arctic Research Foundation  
Assembly of First Nations  
Assembly of Manitoba Chiefs  
Atlantic Policy Congress of First Nations Chiefs Secretariat  
Atlantic Policy Congress of First Nations Chiefs Secretariat  
Autism Alliance of Canada  
Boehringer Ingelheim Canada Ltd.  
British Columbia Museums Association (Joint Submission)  
CAAN – Communities, Alliances & Networks  
Calgary Chamber of Commerce  
Campus Manitoba (Joint Submission)  
Canadian Alliance of Student Associations



Canadian Aquaculture Industry Alliance  
Canadian Association of Heritage Professionals (Joint Submission)  
Canadian Association of Optometrists  
Canadian Association of University Teachers  
Canadian Chiropractic Association  
Canadian Council for Indigenous Business  
Canadian Housing and Renewal Association  
Canadian Nurses Association  
Canadian Union of Public Employees  
Canadian Wood Council  
Capilano University  
Centre for Sexuality  
Champagne and Aishihik First Nations  
Chiefs of Ontario  
Chippewas of Georgina Island First Nation  
Citizens for Public Justice  
City of Yellowknife  
Climate Proof Canada  
Coalition for Healthy School Food  
College of North Atlantic  
Community Food Centres Canada  
Congress of Aboriginal Peoples  
Co-operative Housing Federation of Canada  
Council for the Advancement of Native Development Officers  
Council of Atlantic University Libraries  
CVW CleanTech  
Engineers Canada  
Enserva

First Nations Finance Authority  
First Nations Fisheries Council of British Columbia  
First Nations Health Managers Association  
First Nations Lands Advisory Board  
First Nations Tax Commission  
First Nations Technical Institute  
First Peoples' Cultural Council  
First Peoples Wellness Circle  
Food First NL  
Forest Products Association of Canada  
Fort McKay First Nation  
Great Lakes and St. Lawrence Cities Initiative  
Greater Vancouver Board of Trade  
Gwich'in Tribal Council  
Horse Lake First Nation  
Hydro One Networks Inc.  
Income Security Advocacy Centre  
Indigenous Disability Canada  
Indigenous Institutes Consortium  
Indigenous Leadership Initiative  
Indigenous Music Office  
Innu Nation  
Kehewin Cree Nation  
MakeWay Foundation  
Métis National Council  
Métis Nation-Saskatchewan  
National Aboriginal Capital Corporations Association (Joint Submission)  
National Association of Friendship Centres (Joint Submission)

National Council of Indigenous Midwives  
National Indigenous Collaborative Housing Incorporated  
Native Child and Family Services of Toronto  
Nature United  
Nch kay Development Corporation  
Neurological Health Charities of Canada  
New Economy Canada  
Niagara College  
NorQuest College  
Nukik Corporation  
One Bowl  
Ontario Aboriginal Housing Services  
Ontario Federation of Indigenous Friendship Centres  
Ontario Museum Association  
Ontario Power Generation Inc.  
Prospectors and Developers Association of Canada  
Qikiqtani Inuit Association  
Raven Indigenous Impact Foundation (Joint Submission)  
Red River College Polytech  
Royal College of Physicians and Surgeons of Canada  
Spirit North  
Squamish First Nation  
Tourism Industry Association of Canada  
WaterAid Canada  
WaterPower Canada  
Watershed Watch Salmon Society (Joint Submission)  
Western Copper and Gold  
Wilder Institute

Windigo First Nations Council

Woodland Cree First Nation

YMCA Canada

## **INDUSTRY AND INNOVATION**

Aqua Action

Calgary Chamber of Commerce

Canada's Tech Network

Canadian Association of Management Consultants

Canadian Chamber of Commerce

Canadian Colleges for a Resilient Recovery (C2R2)

Canadian Independent Fish Harvesters Federation

Canadian Institute of Chartered Business Valuators

Canadian Light Source

Canadian Manufacturers and Exporters

Canadian Produce Marketing Association

Canadian Steel Producers Association

Canadian Telecommunications Association

Canadian Web3 Council

Canadian Women's Foundation

Cement Association of Canada

Chartered Professional Accountants of Canada

Chemistry Industry Association of Canada

Clean Energy Canada

Clean Resources Innovation Network

Coalition for Canadian Astronomy (Joint Submission)

Coffee Association Of Canada

Colleges and Institutes Canada

Composite Panel Association

Co-operatives and Mutuals Canada  
Council of Canadian Innovators  
Digital  
East Valley Ventures  
École de technologie supérieure  
Evidence for Democracy  
Fédération des chambres de commerce du Québec  
Global Cold Chain Alliance  
Grain Growers of Canada  
Greater Toronto Airports Authority  
Greater Vancouver Board of Trade  
GroundBreak Ventures  
Hearth Patio and Barbecue Association of Canada  
Investment Industry Association of Canada  
Mechanical Contractors Association of Canada  
National Marine Manufacturers Association Canada  
National Trade Contractors Council of Canada  
NAV CANADA  
Neurological Health Charities of Canada  
Neutrons Canada  
New Economy Canada  
Niagara College  
Ontario Bioscience Innovation Organization  
Ontario Hospital Association  
Open/Technology in Education, Society, and Scholarship Association  
Palette Skills  
Polytechnics Canada  
Propulsion Québec

Red River College Polytech  
Regroupement des jeunes chambres de commerce du Québec  
Rogers Communications Inc.  
Simon Fraser University  
SNOLAB  
Social Innovation Canada  
St. Lawrence Shipoperators  
Startup Canada  
Syngenta Canada Inc.  
Technation Canada  
Telus Communications Inc.  
The Professional Institute of the Public Service of Canada  
TMX Group Limited  
Toronto Metropolitan University  
Université de Sherbrooke  
University of British Columbia  
University of Waterloo  
Uvaro Inc.  
Venture for Canada  
ventureLAB  
Wert, Kaileah  
Xanadu Quantum Technologies Inc.  
York University

## **INFRASTRUCTURE**

Alberta Irrigation Districts Association  
Ashcroft Terminal  
Assembly of First Nations  
Assembly of Manitoba Chiefs

Association for Mountain Parks Protection and Enjoyment  
Association of Canadian Port Authorities  
Association of Consulting Engineering Companies – Canada  
Atlantic Canada Airports Association  
BC Marine Terminal Operators Association  
Bloor-Yorkville BIA  
Buy Social Canada  
Calgary Airport Authority  
Calgary Chamber of Commerce  
Canada Steamship Lines  
Canadian Airports Council  
Canadian Independent Fish Harvesters Federation  
Canadian Institute of Plumbing and Heating  
Canadian Institute of Quantity Surveyors  
Canadian Life and Health Insurance Association  
Canadian Parks and Recreation Association  
Canadian Produce Marketing Association  
Canadian Public Works Association  
Canadian Society of Landscape Architects  
Canadian Standards Association  
Canadian Union of Public Employees  
Canadian Vehicle Manufacturers' Association  
Canadian Water and Wastewater Association  
Canadian Welding Bureau  
Cement Association of Canada  
Cereals Canada  
City of Burnaby  
City of Delta

City of Yellowknife  
Clean Energy Canada  
College of North Atlantic  
Colleges and Institutes Canada  
Council of Senior Citizens' Organizations of British Columbia  
DP World Canada  
Environmental Defence Canada  
Équiterre  
Etsy Inc.  
Federation of Canadian Municipalities  
Global Container Terminals  
Grand Manan Harbour Authority  
Great Lakes and St. Lawrence Cities Initiative  
Greater Vancouver Board of Trade  
International Downtown Association Canada  
Kitikmeot Inuit Association (Joint Submission)  
Living Lakes Canada  
Metro Vancouver  
National Association of Sewer Service Companies  
National Marine Manufacturers Association Canada  
Natural Assets Initiative  
Nikola Corporation Canada  
Nissan Canada Inc.  
Northwest Territories Association of Communities  
Nukik Corporation  
Nunavut Tunngavik Incorporated  
Retail Council of Canada  
Scarborough Community Renewal Organization



Sun Life Financial Services of Canada Inc.  
Syngenta Canada Inc.  
TC Energy Corporation  
Telus Communications Inc.  
The North West Company  
Union des municipalités du Québec  
University of British Columbia  
University of Calgary  
ventureLAB  
Western Transportation Advisory Council

## **LIFE SCIENCES**

AbbVie Corporation  
BioCanRx  
Bioindustrial Innovation Canada  
BIOTECanada  
BWXT Medical Ltd.  
Canadian Antimicrobial Innovation Coalition  
Canadian Association for Neuroscience  
Canadian Forum for Rare Disease Innovators  
Canadian Society for Molecular Biosciences  
Charles River Laboratories  
Courage: Action for Better Aging  
Diabetes Canada  
Doctors Without Borders  
Femtech Canada  
Health Charities Coalition of Canada  
HealthCareCAN  
Hoffmann-La Roche Limited

JDRF Canada  
LabCANDx  
Life Sciences Ontario  
Medtech Canada  
Merck Canada Inc.  
Microbix Biosystems Inc.  
Queen's University  
Research Canada: An Alliance for Health Discovery  
University of Waterloo

## **MANUFACTURING**

3M Canada  
Accelerate: Canada's ZEV Supply Chain Alliance  
Agricultural Manufacturers of Canada  
Canadian Welding Bureau  
Composite Panel Association  
École de technologie supérieure  
Electra Battery Materials  
Electric Mobility Canada  
Food, Health & Consumer Products of Canada  
Global Automakers of Canada  
Global Container Terminals  
Kinterra Capital  
Propulsion Québec  
Railway Association of Canada

## **MINING AND FORESTRY**

Agnico Eagle Mines Limited  
BC Lumber Trade Council

Canada Nickel Company Inc.  
Canada Wood Group  
Canadian Wood Council  
Canadian Wood Council  
Canadian Wood Pallet and Container Association  
Centrale des syndicats démocratiques  
Forest Products Association of Canada  
Helium Developers Association of Canada  
International Union of Operating Engineers  
Mining Association of British Columbia  
Mining Association of Canada  
New Economy Canada  
Ontario Forest Industries Association  
PearTree Financial Services  
Project Learning Tree Canada  
Prospectors and Developers Association of Canada  
Teck Resources Limited  
TMX Group Limited  
Union des producteurs agricoles  
Vale Base Metals Canada  
Western Copper and Gold

### **NATIONAL FINANCES**

Association of Regulated Nurses of Manitoba  
Calgary Chamber of Commerce  
Campaign 2000  
Canadian Chamber of Commerce  
Chartered Professional Accountants of Canada  
Clancey, William F.

Coalition Canada Basic Income  
Confédération des syndicats nationaux  
Courage: Action for Better Aging  
Fédération des chambres de commerce du Québec  
Federation of Canadian Municipalities  
First Call Child and Youth Advocacy Society  
Greater Vancouver Board of Trade  
Institut du Québec  
Investment Industry Association of Canada  
Lovell, Dave  
MNP LLP  
Polito, Joseph

## **PEOPLE WITH DISABILITIES**

Arthritis Society Canada  
Association of Community Organizations for Reform Now  
Autism Alliance of Canada  
Broadcasting Accessibility Fund  
Campaign 2000  
Canadian Association of Occupational Therapists  
Canadian Association of Retired Persons  
Canadian Counselling and Psychotherapy Association  
Canadian Labour Congress  
Canadian National Institute for the Blind  
Canadian Network for Neglected Tropical Diseases  
Canadian Nurses Association  
Canadian Urban Libraries Council  
Citizens for Public Justice  
College of Family Physicians of Canada

Community Food Centres Canada  
Cystic Fibrosis Canada  
Daily Bread Food Bank  
DisAbled Women's Network of Canada  
Easter Seals Canada  
Egale Canada  
Every Canadian Counts  
First Call Child and Youth Advocacy Society  
Inclusion Canada  
Income Security Advocacy Centre  
Indigenous Disability Canada  
March of Dimes Canada  
Prosper Canada  
Sinneave Family Foundation  
United Way Centraide Canada  
Wellesley Institute  
Women's National Housing and Homelessness Network (Joint Submission)

## **PERSONAL TAXATION**

Association des professionnels de la construction et de l'habitation du Québec  
Canadian Friends Service Committee  
Canadian Venture Capital and Private Equity Association  
Canadians for Tax Fairness  
Celiac Canada  
Centrale des syndicats démocratiques  
National Association of Women and the Law  
National Institute on Ageing  
National Lung Health Alliance (Joint Submission)  
National Marine Manufacturers Association Canada

National Right to Housing Network  
Nissan Canada Inc.  
Observatoire de la retraite  
Orchestras Canada  
Oxfam Canada  
Oxfam-Québec  
Parkinson Canada  
PearTree Financial Services  
Professional Association of Canadian Theatres  
Regroupement des jeunes chambres de commerce du Québec  
Restaurants Canada  
Saskatchewan Cattlemen's Association  
Union des consommateurs

## **PRESERVATION OF BIODIVERSITY**

Alberta Irrigation Districts Association  
Alliance of Canadian Land Trusts  
ALUS  
Animal Environmental Legal Advocacy  
Arctic Research Foundation  
Assembly of First Nations  
Assembly of Manitoba Chiefs  
B.C. Wildlife Federation  
BC Watershed Security Coalition  
Brands for Canada  
Canadian Biosphere Regions Association  
Canadian Coalition for Healthy Waters  
Canadian Federation of Agriculture  
Canadian Water Quality Association

Canadian Wildlife Federation  
Ducks Unlimited Canada  
Ecojustice  
FFAW-Unifor  
Fisheries Council of Canada  
Forest Products Association of Canada  
Forum for Leadership on Water  
Great Lakes and St. Lawrence Cities Initiative  
Green Budget Coalition (Joint Submission)  
Indigenous Leadership Initiative  
National Marine Manufacturers Association Canada  
Natural Assets Initiative  
Nature Conservancy of Canada (Joint Submission)  
Nature Education Collective  
Nature United  
Ontario Power Generation Inc.  
Project Learning Tree Canada  
Réseau de milieux naturels protégés du Québec (Joint Submission)  
Rivershed Society of British Columbia  
Union des municipalités du Québec  
Watershed Watch Salmon Society  
Watershed Watch Salmon Society (Joint Submission)  
Wilder Institute

## **PUBLIC HEALTH**

Action Canada for Sexual Health and Rights  
Alzheimer Society of Canada  
Autism Alliance of Canada  
BC Parks Foundation

BIOTECanada  
Breast Cancer Canada  
CAAN – Communities, Alliances & Networks  
Canada Fetal Alcohol Spectrum Disorder Research Network  
Canadian AIDS Society  
Canadian Alliance for Children's Grief  
Canadian Association of Optometrists  
Canadian Association of Retired Persons  
Canadian Association of Social Workers  
Canadian Mental Health Association - National  
Canadian Network for Neglected Tropical Diseases  
Canadian Nutrition Society  
Canadian Pork Council  
Canadian Positive People Network  
Canadian Psychiatric Association  
CATIE  
Centre for Sexuality  
Chegg Inc  
Citizens for Public Justice  
Convenience Industry Council of Canada  
Diabetes Canada  
Direct Sellers Association of Canada  
Fitness Industry Council of Canada  
Food Allergy Canada (Joint Submission)  
Gilead Sciences Canada Inc.  
GSK Canada  
Hoffmann-La Roche Limited  
Imperial Tobacco Canada Limited



Infection Prevention and Control Canada  
Innovative Medicines Canada  
International Association of Heat and Frost Insulators and Allied Workers  
Mood Disorders Society of Canada  
Mothers Against Drunk Driving (MADD Canada)  
Northwest Territories Association of Communities  
Novo Nordisk Canada Inc.  
Nutrition International  
OpenCircle  
ParticipACTION (Joint Submission)  
St. John Ambulance Canada  
Stop TB Canada  
Take a Hike Foundation  
Taylor, True  
United Way East Ontario  
University of Guelph  
Vaccine Industry Committee  
WaterAid Canada

## **REGULATORY ENVIRONMENT**

3M Canada  
Associated Equipment Distributors  
Association of Community Organizations for Reform Now  
Association of Equipment Manufacturers  
Atlantic Canada Airports Association  
Automotive Industries Association of Canada  
Canada Grains Council  
Canada Steamship Lines  
Canadian Animal Health Institute

Canadian Anti-Monopoly Project  
Canadian Association of Petroleum Producers  
Canadian Beverage Association  
Canadian Coalition for Action on Tobacco  
Canadian Consumer Finance Association  
Canadian Federation of Independent Business  
Canadian Life and Health Insurance Association  
Canadian Manufacturers and Exporters  
Canadian Nuclear Association  
Canadian Prepaid Providers Organization  
Canadian Private Copying Collective  
Canadian Produce Marketing Association  
Chartered Professional Accountants of Canada  
Clean Energy Canada  
Cogeco Inc.  
Food and Beverage Canada (Joint Submission)  
Greater Vancouver Board of Trade  
Haleon Canada  
Insurance Bureau of Canada  
Mechanical Contractors Association of Canada  
National Marine Manufacturers Association Canada  
National Union of Public and General Employees  
One Yukon Coalition  
Ontario Power Generation Inc.  
Rumble Canada Inc  
Shakepay Inc.  
St. Lawrence Shipoperators  
Syngenta Canada Inc.

Tourmaline Oil Corporation

WaterPower Canada

## **RURAL, REMOTE AND NORTHERN REGIONS**

Agnico Eagle Mines Limited

Alberta Rural Connectivity Coalition

Arctic Research Foundation

Association of Faculties of Medicine of Canada

Bioindustrial Innovation Canada

Calgary Chamber of Commerce

Canadian Canola Growers Association

Canadian Gas Association

Canadian Women's Foundation

Community Futures Network of Canada

Courage: Action for Better Aging

Extended Healthcare Professionals Coalition (Joint Submission)

Kitikmeot Inuit Association

Northwest Territories Association of Communities

One Yukon Coalition

Ontario Non-Profit Housing Association

Prince Rupert Port Authority

Rural Prosperity Group

Sysco Canada

Webequie First Nation (Joint Submission)

Windigo First Nations Council

## **SAFETY AND SECURITY**

3M Canada

AltaLink

Assembly of First Nations  
Assembly of Manitoba Chiefs  
Association of Canadian Port Authorities  
Association of Manitoba Municipalities  
BCE Inc. (Joint Submission)  
B'nai Brith Canada  
Calgary Chamber of Commerce  
Canadian Airports Council  
Canadian Association of Fire Chiefs  
Canadian Bankers Association  
Canadian Camping and RV Association  
Canadian Centre to End Human Trafficking  
Canadian Council on Rehabilitation and Work  
Canadian Franchise Association  
Canadian Public Works Association  
Canadian Red Cross  
Canadian Renewable Energy Association  
Chartered Professional Accountants of Canada  
Climate Proof Canada  
Convenience Industry Council of Canada  
Desjardins Group  
Digital Identification and Authentication Council of Canada  
Egale Canada  
Emergent BioSolutions  
Ending Violence Association of Canada  
Expert Community on Housing  
Federation of Canadian Municipalities  
First Nations Health Managers Association

First Nations Lands Advisory Board  
First Peoples Wellness Circle  
Greater Toronto Airports Authority  
Imperial Tobacco Canada Limited  
Insurance Brokers Association of Canada  
Insurance Bureau of Canada  
Interac Corp.  
International Downtown Association Canada  
International Justice Mission Canada  
Lions of Canada  
Mennonite Central Committee Canada  
National Coalition Against Contraband Tobacco  
National Marine Manufacturers Association Canada  
National Police Federation  
Northwest Territories Association of Communities  
Ontario Federation of Indigenous Friendship Centres  
Oxfam Canada  
Pelmorex Corp.  
Polytechnics Canada  
Publish What You Pay Canada  
Retail Council of Canada  
Rogers Communications Inc.  
Squire, Peter  
St. John Ambulance Canada  
Tanium Inc.  
Telesat  
The Aurora Foundation Inc.  
Winspear Centre

Women's Shelters Canada

YWCA Canada

## **SENIORS AND RETIREMENT**

Bacon, Tyler

CAAT Pension Plan

Canadian Association of Retired Persons

Canadian Friends Service Committee

Canadian Life and Health Insurance Association

Canadian Nurses Association

Canadian Senior Living Association

CanAge

Conference for Advanced Life Underwriting

Council of Senior Citizens' Organizations of British Columbia

Courage: Action for Better Aging

Funeral Service Association of Canada

Home Care Ontario

Home Instead

Investment Industry Association of Canada

National Association of Federal Retirees

National Institute on Ageing

Observatoire de la retraite

Réseau FADOQ

SEIU Healthcare

Single Seniors for Tax Fairness

## **SKILLS TRAINING**

3M Canada

ApprenticeSearch.com

Association of Equipment Manufacturers  
Atlantic Policy Congress of First Nations Chiefs Secretariat  
Automotive Industries Association of Canada  
Bayshore HealthCare Ltd.  
Blue Door  
Business + Higher Education Roundtable  
Canada's Building Trades Unions  
Canadian Alliance of Student Associations  
Canadian Colleges for a Resilient Recovery (C2R2)  
Canadian Manufacturers and Exporters  
Canadian Marketing Association  
Canadian Renewable Energy Association  
Canadian Water Quality Association  
Canadian Welding Bureau  
Canadian Wood Council  
Centrale des syndicats démocratiques  
Chegg Inc  
Collège communautaire du Nouveau-Brunswick  
Colleges and Institutes Canada  
Co-operative Education and Work-Integrated Learning Canada  
Council Advancing Work-Based Learning  
Digital  
Fédération des chambres de commerce du Québec  
Global Skills Opportunity  
Information and Communications Technology Council  
Institut du Québec  
International Union of Operating Engineers  
Mechanical Contractors Association of Canada

Millwright Regional Council  
Momentum  
National Association of Career Colleges  
National Cattle Feeders' Association  
National Maritime Group  
National Union of Public and General Employees  
Northern Alberta Institute of Technology  
Ontario Power Generation Inc.  
OpenCircle  
Palette Skills  
Pearson Canada  
Recreational Vehicle Dealers Association of Canada  
Riipen  
Riipen (Joint Submission)  
SEIU Healthcare  
Skills Canada  
Toronto Metropolitan University  
Venture for Canada  
Wavemakers  
Women in Communication and Technology  
YMCA Canada  
York University  
YWCA Canada

#### **TAX REFORM AND COMPLIANCE**

Association of Community Organizations for Reform Now  
Blumbergs Professional Corporation  
British Columbia Humanist Association  
Canadian Dental Association



Canadian Dental Hygienists Association  
Canadian Federation of Independent Business  
Canadian Life and Health Insurance Association  
Canadian Pharmacists Association  
Canadian Physiotherapy Association  
Canadian Psychological Association  
Canadian Trucking Alliance  
Canadian Union of Public Employees  
Canadian Women's Chamber of Commerce  
Canadian Worker Co-op Federation  
Canadians for Tax Fairness  
Celiac Canada  
Centrale des syndicats démocratiques  
Charles River Laboratories  
Chartered Professional Accountants of Canada  
Citizens for Public Justice  
Cogeco Inc.  
Collectif Échec aux paradis fiscaux  
Conference for Advanced Life Underwriting  
Desjardins Group  
First Call Child and Youth Advocacy Society  
Investment Industry Association of Canada  
Momentum  
Prosper Canada  
Single Seniors for Tax Fairness  
Sollio Cooperative Group  
The Professional Institute of the Public Service of Canada  
TMX Group Limited

Tourism Industry Association of Canada  
Tourism Industry Association of Ontario  
Union des consommateurs  
Union des producteurs agricoles  
Union québécoise des microdistilleries  
WaterPower Canada  
Wert, Kaileah

## **TOURISM**

Association for Mountain Parks Protection and Enjoyment  
Canadian Association for the Performing Arts  
Canadian Biosphere Regions Association  
Frontier Duty Free Association  
Hotel Association of Canada  
National Airlines Council of Canada  
Prince Rupert Port Authority  
Recreational Vehicle Dealers Association of Canada  
Restaurants Canada  
Retail Council of Canada  
Toronto International Film Festival Inc.  
Tourism Industry Association of British Columbia  
Tourism Industry Association of Canada  
Tourism Industry Association of Ontario

## **TRADE**

3M Canada  
AbbVie Corporation  
Agricultural Manufacturers of Canada  
Association of Canadian Port Authorities

BC Lumber Trade Council  
Canada Steamship Lines  
Canadian Apparel Federation  
Canadian Canola Growers Association  
Canadian Cattle Association  
Canadian Pork Council  
Canadian Steel Producers Association  
Canola Council of Canada  
Electra Battery Materials  
National Maritime Group  
Nissan Canada Inc.  
Novo Nordisk Canada Inc.  
Retail Council of Canada  
Trigon Pacific Terminals Ltd.  
Turkey Farmers of Canada  
Union des producteurs agricoles

### **TRANSITION TO NET-ZERO**

Air Products Canada  
Association of Faculties of Medicine of Canada  
Calgary Chamber of Commerce  
Canada Climate Law Initiative  
Canada Green Building Council  
Canada Steamship Lines  
Canadian Airports Council  
Canadian Association of Petroleum Producers  
Canadian Institute of Plumbing and Heating  
Canadian Manufacturers and Exporters  
Canadian Standards Association

Canadian Steel Producers Association  
Canadian Urban Transit Research and Innovation Consortium  
Canadian Vehicle Manufacturers' Association  
Canadian Wildlife Federation  
Capilano University  
Citizens for Public Justice  
Climate Action Network Canada  
Composite Panel Association  
Co-operators Group  
CVW CleanTech  
Deep Sky  
Dow Canada  
DP World Canada  
Ducks Unlimited Canada  
Ecojustice  
Electric Mobility Canada  
Electro-Federation Canada  
Engineers Canada  
Environmental Defence Canada  
Équiterre  
Etsy Inc.  
Fertilizer Canada  
Food, Health & Consumer Products of Canada  
Global Cold Chain Alliance  
Global Container Terminals  
Great Lakes and St. Lawrence Cities Initiative  
Greater Toronto Airports Authority  
Greater Vancouver Board of Trade

Green Budget Coalition (Joint Submission)  
Greenpeace Canada  
Haleon Canada  
Hearth Patio and Barbecue Association of Canada  
IGPC Ethanol Inc.  
Innergex Renewable Energy  
International Association of Heat and Frost Insulators and Allied Workers  
International Union of Operating Engineers  
joni  
Mennonite Central Committee Canada  
Nano One Materials Corp.  
National Airlines Council of Canada  
NAV CANADA  
New Economy Canada  
Palette Skills  
Parkland Corporation  
Project Learning Tree Canada  
Propulsion Québec  
Railway Association of Canada  
Regroupement des jeunes chambres de commerce du Québec  
Renewable Industries Canada  
Retail Council of Canada  
St. Lawrence Shipoperators  
TC Energy Corporation  
The Atmospheric Fund  
The Council of Sustainable Industries  
The Transport Project Canada  
TIU Canada

Tlingit Homeland Energy Limited Partnership  
Tlingit Homeland Energy Limited Partnership (Joint Submission)  
TMX Group Limited  
Tourmaline Oil Corporation  
University of Alberta  
University Pension Plan  
Waste Connections of Canada  
YMCA Canada  
York University

## **TRANSPORTATION**

Air Line Pilots Association, International  
Ashcroft Terminal  
Association of Canadian Port Authorities  
Atlantic Canada Airports Association  
BC Marine Terminal Operators Association  
Calgary Airport Authority  
Canada Steamship Lines  
Canadian Airports Council  
Canadian Canola Growers Association  
Canadian Urban Transit Association  
Canola Council of Canada  
Fédération des chambres de commerce du Québec  
Global Automakers of Canada  
Global Cold Chain Alliance  
Global Container Terminals  
Grain Growers of Canada  
Greater Toronto Airports Authority  
Greater Vancouver Board of Trade

Kelowna International Airport  
Metro Supply Chain Inc.  
NAV CANADA  
Nikola Corporation Canada  
Nissan Canada Inc.  
Prince Rupert Port Authority  
Pulse Canada  
Railway Association of Canada  
Simon Fraser University  
The Transport Project Canada  
Toronto Transit Commission  
Tourism Industry Association of British Columbia  
Tourism Industry Association of Canada  
Tourism Industry Association of Ontario  
Union des municipalités du Québec  
Wert, Kaileah  
Yarmouth International Airport Corp.





## APPENDIX C: LIST OF WITNESSES

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

Organizations and Individuals	Date	Meeting
<b>B’nai Brith Canada</b> Richard Robertson, Director, Research and Advocacy	2024/10/01	155
<b>Canadian Independent Scen Fund for Black and People of Colour Creators</b> Lalita Krishna, Co-Chair	2024/10/01	155
<b>Canadian Independent Scen Fund for Black and People of Colour Creators</b> Sally Lee, Executive Director	2024/10/01	155
<b>Canadian Labour Congress</b> D.T. Cochrane, Senior Economist	2024/10/01	155
<b>Canadian Trucking Alliance</b> Geoffrey Wood, Senior Vice-President, Policy	2024/10/01	155
<b>Climate Emergency Unit</b> Bushra Asghar, Organizer, Youth Climate Corps Seth Klein, Team Lead	2024/10/01	155
<b>Réseau FADOQ</b> Philippe Poirier-Monette, Special Advisor, Government Relations Gisèle Tassé-Goodman, President	2024/10/01	155

<b>Organizations and Individuals</b>	<b>Date</b>	<b>Meeting</b>
<b>Association québécoise de l'industrie du disque, du spectacle et de la vidéo</b> Simon Claus, Director, Public affairs Eve Paré, Executive Director	2024/10/03	156
<b>Basic Income Canada Network</b> Sidney Frankel, Senior Scholar Sheila Regehr, Chairperson	2024/10/03	156
<b>Confédération des syndicats nationaux</b> François Bélanger, Union Advisor Yvan Duceppe, Treasurer	2024/10/03	156
<b>Co-operative Housing Federation of Canada</b> Patricia Tessier, Acting Executive Director	2024/10/03	156
<b>Council of Canadian Innovators</b> Benjamin Bergen, President Nicholas Schiavo, Director, Federal Affairs	2024/10/03	156
<b>Raven Indigenous Impact Foundation</b> Jeffrey Cyr, President and Chief Executive Officer	2024/10/03	156
<b>As an individual</b> Ian Lee, Associate Professor, Sprott School of Business, Carleton University	2024/10/08	157
<b>Canadian Centre for Caregiving Excellence</b> James Janeiro, Director, Policy and Government Relations	2024/10/08	157
<b>Canadian Urban Transit Association</b> Kelly Paleczny, Chair	2024/10/08	157
<b>Festivals and Major Events Canada</b> Martin Roy, Executive Director	2024/10/08	157
<b>Grain Growers of Canada</b> Andre Harpe, Chair Kyle Larkin, Executive Director	2024/10/08	157

<b>Organizations and Individuals</b>	<b>Date</b>	<b>Meeting</b>
<p><b>Green Budget Coalition</b></p> <p>Will Bulmer, Lead Specialist, Government Relations, World Wildlife Fund-Canada (WWF-Canada)</p> <p>Jessica McIlroy, Manager, Buildings, Pembina Institute</p> <p>Sarah Palmer, Policy Strategist, Government Relations, Yellowstone to Yukon Conservation Initiative Canada</p> <p>Andrew Van Iterson, Manager</p>	2024/10/08	157
<p><b>Canadian Credit Union Association</b></p> <p>Michael Hatch, Vice-President, Government Relations</p>	2024/10/10	158
<p><b>Canadian Federation of Nurses Unions</b></p> <p>Linda Silas, President</p>	2024/10/10	158
<p><b>Canadian Teachers' Federation</b></p> <p>Heidi Yetman, President</p>	2024/10/10	158
<p><b>Convenience Industry Council of Canada</b></p> <p>Anne Kothawala, President and Chief Executive Officer</p>	2024/10/10	158
<p><b>Native Child and Family Services of Toronto</b></p> <p>Melissa Hamonic, Interim Director, Governance and Strategy</p>	2024/10/10	158
<p><b>Unifor</b></p> <p>Daniel Cloutier, Quebec Director</p> <p>Simon Lavigne, National Representative, Research Department</p>	2024/10/10	158
<p><b>As an individual</b></p> <p>Dr. Jack Mintz, President's Fellow, School of Public Policy, University of Calgary</p>	2024/10/22	159
<p><b>Butler Mortgage Inc.</b></p> <p>Ronald Butler, Mortgage Broker</p>	2024/10/22	159
<p><b>Community Food Centres Canada</b></p> <p>Anthony Musiwa, Senior Policy Advisor</p> <p>Jasmine Ramze Rezaee, Director, Poverty Action Unit</p>	2024/10/22	159

<b>Organizations and Individuals</b>	<b>Date</b>	<b>Meeting</b>
<b>Extended Healthcare Professionals Coalition</b> François Couillard, Chair	2024/10/22	159
<b>Front d'action populaire en réaménagement urbain</b> Véronique Laflamme, Spokesperson	2024/10/22	159
<b>Toronto Biennial of Art</b> Patrizia Libralato, Executive Director	2024/10/22	159
<b>As an individual</b> Nathan Hume, Lawyer Jeffrey Simser, Barrister and Solicitor	2024/10/24	160
<b>Business + Higher Education Roundtable</b> Matthew McKean, Chief Officer, Research and Development Valerie Walker, Chief Executive Officer	2024/10/24	160
<b>Canadian Gas Association</b> Paul Cheliak, Vice-President, Strategy and Delivery	2024/10/24	160
<b>École de technologie supérieure</b> Kathy Baig, Director General and Chief Executive Officer Éric Bosco, Executive Director, Institut AdapT	2024/10/24	160
<b>Mortgage Professionals Canada</b> Lauren van den Berg, President and Chief Executive Officer	2024/10/24	160
<b>Aerospace Industries Association of Canada</b> Mike Mueller, President and Chief Executive Officer	2024/10/31	162
<b>C.D. Howe Institute</b> William Robson, President and Chief Executive Officer	2024/10/31	162
<b>CHIN Radio TV International</b> Francesco Di Candia, General Manager	2024/10/31	162
<b>Diabetes Canada</b> Glenn Thibeault, Executive Director, Government Affairs, Advocacy and Policy	2024/10/31	162

<b>Organizations and Individuals</b>	<b>Date</b>	<b>Meeting</b>
<b>Macdonald-Laurier Institute</b> Timothy Sargent, Director, Domestic Policy	2024/10/31	162
<b>Qikiqtani Inuit Association</b> Virginia Mearns, Senior Director, Inuit Relations	2024/10/31	162
<b>Qikiqtani Inuit Association</b> Richard Paton, Assistant Executive Director, Marine and Wildlife Conservation	2024/10/31	162
<b>As an individual</b> Kim G. C. Moody, Moody's LLP Tax Advisors	2024/11/05	163
<b>Canadian Steel Producers Association</b> Catherine Cobden, President and Chief Executive Officer	2024/11/05	163
<b>Canadian Steel Producers Association</b> François Desmarais, Vice-President, Trade and Industry Affairs	2024/11/05	163
<b>Italian Canadian Savings and Credit Union Limited</b> Fausto Gaudio, President and Chief Executive Officer	2024/11/05	163
<b>National Council of Canadian Muslims</b> Sadaf Ahmed, Manitoba Advocacy Officer Rizwan Mohammad, Advocacy Officer	2024/11/05	163
<b>Toronto Police Association</b> Clayton Campbell, President	2024/11/05	163
<b>Union québécoise des microdistilleries</b> Nicolas Bériault, Co-Founder, Distillerie 3 Lacs Vincent Lambert, General Secretary	2024/11/05	163
<b>Affiliation of Multicultural Societies and Service Agencies of BC</b> Katie Crocker, Chief Executive Officer	2024/11/07	164
<b>Canadian Live Music Association</b> Erin Benjamin, President and Chief Executive Officer	2024/11/07	164

<b>Organizations and Individuals</b>	<b>Date</b>	<b>Meeting</b>
<b>HEC Montréal</b> Pierre-Olivier Pineau, Professor	2024/11/07	164
<b>Platform Calgary</b> Terry Rock, President and Chief Executive Officer	2024/11/07	164
<b>TMX Group Limited</b> David Clarke, Head Government Affairs	2024/11/07	164
<b>Union des producteurs agricoles</b> Charles-Félix Ross, General Manager Marc St-Roch, Coordinator, Accounting and Taxation Department	2024/11/07	164

## APPENDIX D: LIST OF BRIEFS

---

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

**3M Canada**

**A Woman's Work**

**AbbVie Corporation**

**Aboriginal Savings Corporation of Canada**

**Aboriginal Sport Circle**

**Accelerate: Canada's ZEV Supply Chain Alliance**

**Access Copyright**

**Accessible Housing Network**

**Action Canada for Sexual Health and Rights**

**Action Hepatitis Canada**

**Active Aging Canada**

**AFOA Canada**

**African Nova Scotian Justice Institute**

**Agnico Eagle Mines Limited**

**Agricultural Manufacturers of Canada**

**AIDS Committee of Newfoundland and Labrador**

**Air Line Pilots Association, International**

**Air Products Canada**

**Alberta Ballet**

**Alberta Community Council on HIV**

**Alberta Food Processors Association**

**Alberta Irrigation Districts Association**

**Alberta Lung**

**Alberta Magazine Publishers Association**  
**Alberta Rural Connectivity Coalition**  
**Alberta Students Executive Council**  
**Alberta University of the Arts**  
**Alectra Inc.**  
**All Nations Hope Network**  
**Alliance of Canadian Cinema, Television and Radio Artists**  
**Alliance of Canadian Comprehensive Research Universities**  
**Alliance of Canadian Land Trusts**  
**ALS Society of Canada**  
**AltaLink**  
**ALUS**  
**Alzheimer Society of Canada**  
**AMI-Québec**  
**Animal Environmental Legal Advocacy**  
**Anishinabek Nation Eshki-Niigijig Youth Council**  
**Anthem Sports and Entertainment**  
**ApprenticeSearch.com**  
**Aqua Action**  
**Arctic Research Foundation**  
**Arthritis Society Canada**  
**Arts Commons**  
**Arts Network for Children and Youth**  
**Arts Umbrella**  
**Ashcroft Terminal**  
**Assemblée de la francophonie de l'Ontario**  
**Assembly of First Nations**  
**Assembly of Manitoba Chiefs**  
**Assiniboine Community College**  
**Associated Equipment Distributors**



**Association des collèges et universités de la francophonie canadienne**  
**Association des groupes de ressources techniques du Québec**  
**Association des professionnels de la construction et de l'habitation du Québec**  
**Association des professionnels de l'édition musicale**  
**Association des radiodiffuseurs communautaires du Québec**  
**Association for Mountain Parks Protection and Enjoyment**  
**Association for Opera in Canada**  
**Association nationale des éditeurs de livres**  
**Association of acers producers of Québec**  
**Association of Canadian Port Authorities**  
**Association of Canadian Publishers**  
**Association of Canadian Universities for Research in Astronomy**  
**Association of Community Organizations for Reform Now**  
**Association of Consulting Engineering Companies – Canada**  
**Association of Equipment Manufacturers**  
**Association of Faculties of Medicine of Canada**  
**Association of Fundraising Professionals**  
**Association of Manitoba Municipalities**  
**Association of Regulated Nurses of Manitoba**  
**Association pulmonaire du Québec**  
**Association québécoise de l'industrie du disque, du spectacle et de la vidéo**  
**Association québécoise des éditeurs de magazines**  
**Asthma Canada**  
**Atlantic Canada Airports Association**  
**Atlantic Interdisciplinary Research Network**  
**Atlantic Policy Congress of First Nations Chiefs Secretariat**  
**Autism Alliance of Canada**  
**Automotive Industries Association of Canada**  
**B.C. Wildlife Federation**  
**Bacon, Tyler**

**Balancing Act**  
**Basic Income Alberta**  
**Basic Income Canada Network**  
**Basic Income Manitoba**  
**Basic Income Nova Scotia**  
**Bâtir son quartier**  
**Bayshore HealthCare Ltd.**  
**BC Food and Beverage**  
**BC Lumber Trade Council**  
**BC lung Foundation**  
**BC Marine Terminal Operators Association**  
**BC Parks Foundation**  
**BC Shrimp Trawlers' Association**  
**BC Watershed Security Coalition**  
**BCE Inc.**  
**Belfry Theatre**  
**Bell Canada**  
**Best Medicine Coalition**  
**BGC Canada**  
**Bhayana Family Foundation**  
**Big Brothers Big Sisters of Canada**  
**BioCanRx**  
**Bioindustrial Innovation Canada**  
**BIOTECanada**  
**Bissell Centre**  
**Black Boys Code Society**  
**Black Screen Office**  
**Bloor-Yorkville BIA**  
**Blue Door**  
**Blumbergs Professional Corporation**

**B'nai Brith Canada**  
**Boehringer Ingelheim Canada Ltd.**  
**Bragg Communications Inc.**  
**Brain Canada Foundation**  
**Brands for Canada**  
**Breakfast Club of Canada**  
**Breast Cancer Canada**  
**BridgePoint Center for Eating Disorder Recovery**  
**British Columbia Federation of Students**  
**British Columbia Humanist Association**  
**British Columbia Museums Association**  
**Broadcasting Accessibility Fund**  
**Business + Higher Education Roundtable**  
**Buy Social Canada**  
**BWXT Canada Ltd.**  
**BWXT Medical Ltd.**  
**CAAN – Communities, Alliances & Networks**  
**CAAT Pension Plan**  
**Cable Public Affairs Channel (CPAC)**  
**Calgary Airport Authority**  
**Calgary Chamber of Commerce**  
**Calgary Chamber of Voluntary Organizations**  
**Calgary Housing Company**  
**Calgary Opera**  
**Calgary Philharmonic Orchestra**  
**Campaign 2000**  
**Campus Manitoba**  
**Canada Climate Law Initiative**  
**Canada Fetal Alcohol Spectrum Disorder Research Network**  
**Canada Grains Council**

**Canada Green Building Council**  
**Canada Nickel Company Inc.**  
**Canada Organic Trade Association**  
**Canada Steamship Lines**  
**Canada Wood Group**  
**CanadaHelps**  
**Canada's Building Trades Unions**  
**Canada's National Ballet School**  
**Canada's Royal Winnipeg Ballet**  
**Canada's Tech Network**  
**Canada-Ukraine Foundation**  
**Canadian Actors' Equity Association**  
**Canadian AIDS Society**  
**Canadian Airports Council**  
**Canadian Alliance for Children's Grief**  
**Canadian Alliance of Student Associations**  
**Canadian Alliance on Mental Illness and Mental Health**  
**Canadian Animal Health Institute**  
**Canadian Antimicrobial Innovation Coalition**  
**Canadian Anti-Monopoly Project**  
**Canadian Apparel Federation**  
**Canadian Aquaculture Industry Alliance**  
**Canadian Artists Network**  
**Canadian Artists' Representation**  
**Canadian Arts Coalition**  
**Canadian Association for Long Term Care**  
**Canadian Association for Neuroscience**  
**Canadian Association for the Performing Arts**  
**Canadian Association of Broadcasters**  
**Canadian Association of Community Television Users and Stations**

**Canadian Association of Energy Contractors**  
**Canadian Association of Fire Chiefs**  
**Canadian Association of Heritage Professionals**  
**Canadian Association of Management Consultants**  
**Canadian Association of Medical Radiation Technologists**  
**Canadian Association of Occupational Therapists**  
**Canadian Association of Optometrists**  
**Canadian Association of Petroleum Producers**  
**Canadian Association of Physicians for the Environment**  
**Canadian Association of Physicists**  
**Canadian Association of Postdoctoral Administrators**  
**Canadian Association of Postdoctoral Scholars**  
**Canadian Association of Radiologists**  
**Canadian Association of Research Libraries**  
**Canadian Association of Retired Persons**  
**Canadian Association of Social Workers**  
**Canadian Association of University Teachers**  
**Canadian Astronomical Society**  
**Canadian Automobile Dealers Association**  
**Canadian Bankers Association**  
**Canadian Beverage Association**  
**Canadian Biogas Association**  
**Canadian Biosphere Regions Association**  
**Canadian Brain Research Strategy**  
**Canadian Camping and RV Association**  
**Canadian Cancer Society**  
**Canadian Canola Growers Association**  
**Canadian Cardiovascular Society**  
**Canadian Career Development Foundation**  
**Canadian Cattle Association**

**Canadian Centre for Caregiving Excellence**  
**Canadian Centre to End Human Trafficking**  
**Canadian Chamber of Commerce**  
**Canadian Children’s Literacy Foundation**  
**Canadian Chiropractic Association**  
**Canadian Coalition for Action on Tobacco**  
**Canadian Coalition for Healthy Waters**  
**Canadian Coalition of Community-Based Employability Training**  
**Canadian Colleges for a Resilient Recovery (C2R2)**  
**Canadian Communications Systems Alliance Inc.**  
**Canadian Community Economic Development Network**  
**Canadian Consumer Finance Association**  
**Canadian Council for Indigenous Business**  
**Canadian Council for Public-Private Partnerships**  
**Canadian Council for Sustainable Aviation Fuels**  
**Canadian Council on Rehabilitation and Work**  
**Canadian Counselling and Psychotherapy Association**  
**Canadian Craft Brewers Association**  
**Canadian Crafts Federation**  
**Canadian Credit Union Association**  
**Canadian Dance Assembly**  
**Canadian Dental Association**  
**Canadian Dental Hygienists Association**  
**Canadian Drug Policy Coalition**  
**Canadian Environmental Network**  
**Canadian Federation of Agriculture**  
**Canadian Federation of Apartment Associations**  
**Canadian Federation of Independent Business**  
**Canadian Federation of Library Associations**  
**Canadian Federation of Musicians**

**Canadian Federation of Nurses Unions**  
**Canadian Federation of University Women**  
**Canadian Film Centre**  
**Canadian Finance and Leasing Association**  
**Canadian Fitness and Lifestyle Research Institute**  
**Canadian Forum for Rare Disease Innovators**  
**Canadian Foundation for AIDS Research**  
**Canadian Franchise Association**  
**Canadian Friends Service Committee**  
**Canadian Fuels Association**  
**Canadian Gas Association**  
**Canadian Grief Alliance**  
**Canadian Hatching Egg Producers**  
**Canadian Health Food Association**  
**Canadian Home Builders' Association**  
**Canadian Home Care Association**  
**Canadian Housing and Renewal Association**  
**Canadian Independent Fish Harvesters Federation**  
**Canadian Independent Music Association**  
**Canadian Independent Screen Fund**  
**Canadian Institute of Chartered Business Valuators**  
**Canadian Institute of Plumbing and Heating**  
**Canadian Institute of Quantity Surveyors**  
**Canadian International Education Policy Working Group**  
**Canadian Labour Congress**  
**Canadian Life and Health Insurance Association**  
**Canadian Light Source**  
**Canadian Live Music Association**  
**Canadian Lung Association**  
**Canadian Magazine Coalition**

**Canadian Malnutrition Task Force**  
**Canadian Manufacturers and Exporters**  
**Canadian Marketing Association**  
**Canadian Meat Council**  
**Canadian Medical Association**  
**Canadian Mental Health Association**  
**Canadian Mental Health Association - National**  
**Canadian Museums Association**  
**Canadian National Institute for the Blind**  
**Canadian National Millers Association**  
**Canadian Network for Neglected Tropical Diseases**  
**Canadian Nuclear Association**  
**Canadian Nurses Association**  
**Canadian Nutrition Society**  
**Canadian Olympic Committee**  
**Canadian Opera Company**  
**Canadian Organic Growers**  
**Canadian Organization for Rare Disorders**  
**Canadian Paramedic Memorial Foundation**  
**Canadian Parks and Recreation Association**  
**Canadian Parks and Wilderness Society**  
**Canadian Partnership for Women and Children's Health**  
**Canadian Pharmacists Association**  
**Canadian Physiotherapy Association**  
**Canadian Pork Council**  
**Canadian Positive People Network**  
**Canadian Prepaid Providers Organization**  
**Canadian Private Copying Collective**  
**Canadian Produce Marketing Association**  
**Canadian Propane Association**



**Canadian Psychiatric Association**  
**Canadian Psychological Association**  
**Canadian Public Works Association**  
**Canadian Pulmonary Fibrosis Foundation**  
**Canadian Real Estate Association**  
**Canadian Red Cross**  
**Canadian Renewable Energy Association**  
**Canadian Rental Housing Providers for Affordable Housing**  
**Canadian Senior Living Association**  
**Canadian Society for Exercise Physiology**  
**Canadian Society for Medical Laboratory Science**  
**Canadian Society for Molecular Biosciences**  
**Canadian Society of Allergy and Clinical Immunology**  
**Canadian Society of Landscape Architects**  
**Canadian Stage Company (The)**  
**Canadian Standards Association**  
**Canadian Steel Producers Association**  
**Canadian Teachers' Federation**  
**Canadian Telecommunications Association**  
**Canadian Trucking Alliance**  
**Canadian Union of Public Employees**  
**Canadian Urban Libraries Council**  
**Canadian Urban Transit Association**  
**Canadian Urban Transit Research and Innovation Consortium**  
**Canadian Urological Association**  
**Canadian Vehicle Manufacturers' Association**  
**Canadian Venture Capital and Private Equity Association**  
**Canadian Veterinary Medical Association**  
**Canadian Virtual Hospice**  
**Canadian Water and Wastewater Association**

**Canadian Water Quality Association**  
**Canadian Web3 Council**  
**Canadian Welding Bureau**  
**Canadian Wellbeing Knowledges Network**  
**Canadian Wildlife Federation**  
**Canadian Women In Cannabis**  
**Canadian Women's Chamber of Commerce**  
**Canadian Women's Foundation**  
**Canadian Wood Council**  
**Canadian Wood Pallet and Container Association**  
**Canadian Worker Co-op Federation**  
**Canadians for Tax Fairness**  
**CanAge**  
**Cancer Action Now**  
**CANDO**  
**Canola Council of Canada**  
**Capacity for Impact Consulting**  
**Cape Breton Fish Harvesters Association**  
**Capilano University**  
**Catalyst:Community Finance Initiative**  
**CATIE**  
**Celiac Canada**  
**Cement Association of Canada**  
**Centrale des syndicats démocratiques**  
**Centre du Théâtre d'aujourd'hui**  
**Centre for Equitable Library Access**  
**Centre for Sexuality**  
**Century Initiative**  
**Cereals Canada**  
**Champagne and Aishihik First Nations**

**ChargePoint Canada Inc.**  
**Charles River Laboratories**  
**Chartered Professional Accountants of Canada**  
**Chegg Inc**  
**Chemistry Industry Association of Canada**  
**Chicken Farmers of Canada**  
**Chiefs of Ontario**  
**Children's Healthcare Canada**  
**Chippewas of Georgina Island First Nation**  
**Cider Canada**  
**Circle on Philanthropy**  
**Citizens for Public Justice**  
**City of Burnaby**  
**City of Delta**  
**City of Vancouver**  
**City of Yellowknife**  
**Clancey, William F.**  
**Clean Energy Canada**  
**Clean Resources Innovation Network**  
**Climate Action Network Canada**  
**Climate Caucus**  
**Climate Emergency Unit**  
**Climate Proof Canada**  
**Coalition Canada Basic Income**  
**Coalition des organismes communautaires québécois de lutte contre le sida**  
**Coalition for Canadian Astronomy**  
**Coalition for Healthy School Food**  
**Coalition of Canadian Independent Craft Brewers**  
**Coalition of National Service Federations**  
**Coffee Association of Canada**

**Cogeco Inc.**  
**Collectif Échec aux paradis fiscaux**  
**Collège communautaire du Nouveau-Brunswick**  
**College of Family Physicians of Canada**  
**College of North Atlantic**  
**Colleges and Institutes Canada**  
**Colorectal Cancer Canada**  
**Community Food Centres Canada**  
**Community Foundations of Canada**  
**Community Futures Network of Canada**  
**Community Radio Fund of Canada**  
**Community Sector Council Newfoundland and Labrador**  
**Community-Based Research Centre**  
**Composite Panel Association**  
**Confédération des syndicats nationaux**  
**Conference for Advanced Life Underwriting**  
**Congress of Aboriginal Peoples**  
**Conseil de la transformation alimentaire du Québec**  
**Convenience Industry Council of Canada**  
**Cooperation Canada**  
**Co-operative Education and Work-Integrated Learning Canada**  
**Co-operative Housing Federation of Canada**  
**Co-operatives and Mutuals Canada**  
**Co-operators Group**  
**COPD Canada**  
**Copibec**  
**Council Advancing Work-Based Learning**  
**Council for Business and the Arts in Canada**  
**Council for the Advancement of Native Development Officers**  
**Council of Atlantic University Libraries**

**Council of Canadian Innovators**  
**Council of Senior Citizens' Organizations of British Columbia**  
**Courage: Action for Better Aging**  
**Covenant Energy Ltd.**  
**Covenant Health Palliative Institute**  
**Covenant House Vancouver**  
**Cowichan Green Community**  
**CropLife Canada**  
**CVW CleanTech**  
**Cystic Fibrosis Canada**  
**Daily Bread Food Bank**  
**Dairy Farmers of Canada**  
**DARO**  
**David Suzuki Foundation**  
**Deans Council - Agriculture, Food and Veterinary Medicine**  
**Deep Sky**  
**Delegation of Concerned Scientists**  
**Denturist Association of Canada**  
**Desjardins Group**  
**Diabetes Canada**  
**Dietitians of Canada**  
**Digital**  
**Digital Identification and Authentication Council of Canada**  
**Dignity Network Canada**  
**Direct Sellers Association of Canada**  
**DisAbled Women's Network of Canada**  
**Doctors Without Borders**  
**Dow Canada**  
**Downtown West BIA**  
**Downtown Yonge BIA**

**DP World Canada**  
**Dr. Peter Centre**  
**Dubé, Marianne**  
**Duceppe**  
**Ducks Unlimited Canada**  
**Dying with Dignity Canada**  
**Earth Rangers**  
**East Valley Ventures**  
**Easter Seals Canada**  
**Eating Disorders Nova Scotia**  
**Ecojustice**  
**École de technologie supérieure**  
**Ecology Action Centre**  
**Edmonton Opera**  
**Edmonton Symphony Orchestra**  
**Efficiency Canada**  
**Egale Canada**  
**Egg Farmers of Canada**  
**Eldorado Gold**  
**Electra Battery Materials**  
**Electric Mobility Canada**  
**Electricity Canada**  
**Electro-Federation Canada**  
**Electronic Transactions Association**  
**Elevate Aviation**  
**Embrace Health Foundation**  
**Emergent**  
**Emily Carr University of Art + Design**  
**Ending Violence Association of Canada**  
**Engineers Canada**

**Engineers Without Borders Canada**  
**EnPoint**  
**Enserva**  
**Environmental Defence Canada**  
**Enwave Energy Corporation**  
**Équiterre**  
**Etsy Inc.**  
**Every Canadian Counts**  
**Evidence for Democracy**  
**Expert Community on Housing**  
**Extended Healthcare Professionals Coalition**  
**Farmers for Climate Solutions**  
**Federal Nonprofit Data Coalition**  
**Federated Co-operatives Limited**  
**Fédération culturelle canadienne-française**  
**Fédération des chambres de commerce du Québec**  
**Fédération des communautés francophones et acadienne du Canada**  
**Fédération des télévisions communautaires autonomes du Québec**  
**Federation of Canadian Municipalities**  
**Femtech Canada**  
**Fertility Matters Canada**  
**Fertilizer Canada**  
**Festivals and Major Events Canada**  
**FFAW-Unifor**  
**Financial Data and Technology Association of North America**  
**Fintechs Canada**  
**First Call Child and Youth Advocacy Society**  
**First Nations Finance Authority**  
**First Nations Financial Management Board**  
**First Nations Fisheries Council of British Columbia**

**First Nations Health Managers Association**  
**First Nations Lands Advisory Board**  
**First Nations Market Housing Fund**  
**First Nations Tax Commission**  
**First Nations Technical Institute**  
**First Peoples' Cultural Council**  
**First Peoples Wellness Circle**  
**Fisheries Council of Canada**  
**Fitness Industry Council of Canada**  
**FLO**  
**Food Allergy Canada**  
**Food and Beverage Atlantic**  
**Food and Beverage Canada**  
**Food and Beverage Manitoba**  
**Food and Beverage Ontario**  
**Food Banks Canada**  
**Food First NL**  
**Food Secure Canada**  
**Food Trucks Association of Canada**  
**Food, Health & Consumer Products of Canada**  
**Forest Products Association of Canada**  
**FORGE Hydrocarbons Corporation**  
**Fort McKay First Nation**  
**Forum for Leadership on Water**  
**Foundations Learning and Skills Saskatchewan**  
**FP Canada**  
**French Creek Harbour Authority**  
**Friends of Canadian Media**  
**Friends of the Earth Canada**  
**Front d'action populaire en réaménagement urbain**



**Frontier Duty Free Association**  
**Fruit and Vegetable Growers of Canada**  
**Funeral Service Association of Canada**  
**Gilbert, Catherine**  
**Gilead Sciences Canada Inc.**  
**GIV3**  
**Global Automakers of Canada**  
**Global Cold Chain Alliance**  
**Global Container Terminals**  
**Global Skills Opportunity**  
**Globe Theatre**  
**Grain Farmers of Ontario**  
**Grain Growers of Canada**  
**Grand Manan Fishermen's Association**  
**Grand Manan Harbour Authority**  
**Grands Ballets Canadiens de Montréal**  
**Great Lakes and St. Lawrence Cities Initiative**  
**Greater Toronto Airports Authority**  
**Greater Vancouver Board of Trade**  
**Green Budget Coalition**  
**Greenhouse Vegetable Working Group**  
**Greenpeace Canada**  
**Grey, Amanda**  
**GroundBreak Ventures**  
**GSK Canada**  
**Gwich'in Tribal Council**  
**Habitat for Humanity Canada**  
**Haleon Canada**  
**Harbourfront Centre**  
**Health Charities Coalition of Canada**

**HealthCareCAN**  
**Heart and Stroke Foundation of Canada**  
**Hearth Patio and Barbecue Association of Canada**  
**Helium Developers Association of Canada**  
**Hendricks, Christina**  
**HIV Legal Network**  
**Hoffmann-La Roche Limited**  
**Home Care Ontario**  
**Home Instead**  
**Hoover, Jasmine**  
**Horse Lake First Nation**  
**Hotel Association of Canada**  
**Hunter Hub for Entrepreneurial Thinking**  
**Hydro One Networks Inc.**  
**ICI Television**  
**ICOMOS Canada**  
**IGPC Ethanol Inc.**  
**IKEA Canada**  
**Imagine Canada**  
**Imperial Tobacco Canada Limited**  
**Inclusion Canada**  
**Income Security Advocacy Centre**  
**Independent Media Arts Alliance**  
**Indigenous Disability Canada**  
**Indigenous Heritage Circle**  
**Indigenous Institutes Consortium**  
**Indigenous Leadership Initiative**  
**Indigenous Music Office**  
**Indspire**  
**Infection Prevention and Control Canada**

**Information and Communications Technology Council**  
**Innergex Renewable Energy**  
**Innovative Medicines Canada**  
**Innu Nation**  
**Inspiring Healthy Futures**  
**Institut du Québec**  
**Insurance Brokers Association of Canada**  
**Insurance Bureau of Canada**  
**Interac Corp.**  
**International Alliance of Theatrical Stage Employees**  
**International Association of Fire Fighters**  
**International Association of Heat and Frost Insulators and Allied Workers**  
**International Conservation Fund of Canada Inc.**  
**International Downtown Association Canada**  
**International Institute for Sustainable Development**  
**International Justice Mission Canada**  
**International Union of Operating Engineers**  
**Investment Industry Association of Canada**  
**JDRF Canada**  
**Jhangiani, Rajiv**  
**joni**  
**JTI-Macdonald Corp.**  
**Kehewin Cree Nation**  
**Kelowna International Airport**  
**KidSport Canada**  
**King's Trust Canada**  
**Kinterra Capital**  
**Kitikmeot Inuit Association**  
**Kivalliq Inuit Association**  
**L'Archipel de l'avenir**

**La Bordée**  
**La Troupe du Jour**  
**LabCANDx**  
**Lanark County Basic Income Network**  
**Languages Canada**  
**Lapierre, Dominique**  
**Le théâtre français de Toronto**  
**Leadnow.ca**  
**Life Sciences Ontario**  
**Lions of Canada**  
**Literary Press Group of Canada**  
**Living Lakes Canada**  
**Lovell, Dave**  
**Lower Fraser Flood Coalition**  
**Ludbrook, Ann**  
**Lung Association of Nova Scotia and Prince Edward Island**  
**Lung Cancer Canada**  
**Lung Health Foundation**  
**Lung Saskatchewan**  
**Lush Valley Food Action Society**  
**MacEwan University**  
**Magazine Association of BC**  
**Magazines Canada**  
**MakeWay Foundation**  
**Manitoba Opera**  
**March of Dimes Canada**  
**Marten Falls First Nation**  
**Maytree**  
**McGill University**  
**McMaster University**

**McNally, Michael B.**  
**Mechanical Contractors Association of Canada**  
**MediaSmarts**  
**Medtech Canada**  
**Mennonite Central Committee Canada**  
**Merck Canada Inc.**  
**Métis National Council**  
**Métis Nation-Saskatchewan**  
**Metro Supply Chain Inc.**  
**Metro Vancouver**  
**Microbix Biosystems Inc.**  
**Millwright Regional Council**  
**Mining Association of British Columbia**  
**Mining Association of Canada**  
**MNP LLP**  
**Molson Canada 2005**  
**Momentum**  
**Mood Disorders Society of Canada**  
**Mortgage Professionals Canada**  
**Mothers Against Drunk Driving (MADD Canada)**  
**MPOWER Financing**  
**MS Canada**  
**Mundle, Todd**  
**myRESET**  
**Nano One Materials Corp.**  
**National Aboriginal Capital Corporations Association**  
**National Airlines Council of Canada**  
**National Alliance for Children and Youth**  
**National Association of Career Colleges**  
**National Association of Federal Retirees**

**National Association of Friendship Centres**  
**National Association of Sewer Service Companies**  
**National Association of Women and the Law**  
**National Campus and Community Radio Association**  
**National Cattle Feeders' Association**  
**National Coalition Against Contraband Tobacco**  
**National Council of Indigenous Midwives**  
**National Farmers Union**  
**National Indigenous Collaborative Housing Incorporated**  
**National Indigenous Economic Development Board**  
**National Indigenous Women's Housing Network**  
**National Institute on Ageing**  
**National Lung Health Alliance**  
**National Marine Manufacturers Association Canada**  
**National Maritime Group**  
**National Network for Equitable Library Service**  
**National Network of Canadian Art and Design Universities**  
**National Payroll Institute**  
**National Police Federation**  
**National Right to Housing Network**  
**National Screen Institute**  
**National Trade Contractors Council of Canada**  
**National Trust for Canada**  
**National Union of Public and General Employees**  
**Native Child and Family Services of Toronto**  
**Natural Assets Initiative**  
**Nature Canada**  
**Nature Conservancy of Canada**  
**Nature Education Collective**  
**Nature United**

**Nature-Action Quebec**  
**NAV CANADA**  
**Nchkey Development Corporation**  
**Network for the Advancement of Black Communities**  
**Neurological Health Charities of Canada**  
**Neutrons Canada**  
**New Brunswick Lung Association**  
**New Economy Canada**  
**News Media Canada**  
**Neyaskweyahk Group of Companies Inc.**  
**Niagara College**  
**Nikola Corporation Canada**  
**Nine Circles Community Health Centre**  
**Nissan Canada Inc.**  
**NorQuest College**  
**Northeastern University**  
**Northern Alberta Institute of Technology**  
**Northwest Territories Association of Communities**  
**Nova Scotia College of Art and Design**  
**Novakowski, Ebony**  
**Novo Nordisk Canada Inc.**  
**NSCAD University**  
**Nukik Corporation**  
**Nunavut Tunngavik Incorporated**  
**Nutrition International**  
**Observatoire de la retraite**  
**OCAD University**  
**One Bowl**  
**One Yukon Coalition**  
**One.org Canada**

**Ontario Aboriginal Housing Services**  
**Ontario AIDS Network**  
**Ontario Basic Income Network**  
**Ontario Bioscience Innovation Organization**  
**Ontario Council of Agencies Serving Immigrants**  
**Ontario Federation of Indigenous Friendship Centres**  
**Ontario Forest Industries Association**  
**Ontario Hospital Association**  
**Ontario Museum Association**  
**Ontario Non-Profit Housing Association**  
**Ontario Nonprofit Network**  
**Ontario Power Generation Inc.**  
**Open/Technology in Education, Society, and Scholarship Association**  
**OpenCircle**  
**Opéra de Montréal**  
**Orchestras Canada**  
**Orchestre Métropolitain**  
**Orchestre symphonique de Québec**  
**Organic Federation of Canada**  
**Outward Bound Canada**  
**Oxfam Canada**  
**Oxfam-Québec**  
**Pacific National Exhibition**  
**Pacific Opera Victoria**  
**Palette Skills**  
**Palliative Care Coalition of Canada**  
**Pallium Foundation of Canada**  
**PAN Foundation**  
**Parkinson Canada**  
**Parkland Corporation**



**ParticipACTION**  
**Pathways Alliance**  
**Pearson Canada**  
**PearTree Financial Services**  
**PEI Working Group for a Livable Income**  
**Pelmorex Corp.**  
**Pembina Institute**  
**Perera, Nishan**  
**Pets Canada**  
**Philanthropic Foundations Canada**  
**Physical and Health Education Canada**  
**Pillar Nonprofit Network**  
**Polito, Joseph**  
**Pollution Probe**  
**Polytechnics Canada**  
**Prairie Theatre Exchange**  
**Prairies performing arts coalition**  
**Prince Rupert Port Authority**  
**Professional Association of Canadian Theatres**  
**Project Learning Tree Canada**  
**Propulsion Québec**  
**Prospectors and Developers Association of Canada**  
**Prosper Canada**  
**Protein Industries Canada**  
**Public Service Alliance of Canada**  
**Publish What You Pay Canada**  
**Pulse Canada**  
**Qikiqtani Inuit Association**  
**Quebecor Media Inc.**  
**Queen's University**

**Questrade Financial Group**  
**Racial Equity Screen Office**  
**Railway Association of Canada**  
**Raven Indigenous Impact Foundation**  
**Raven Indigenous Outcomes Funds**  
**RCMP Heritage Centre**  
**Re:Sound Music Licensing Company**  
**Reach Nexus**  
**Realize**  
**Rebus Foundation**  
**Recreational Vehicle Dealers Association of Canada**  
**Red River College Polytech**  
**Reelworld Screen Institute**  
**Regroupement des artistes en arts visuels du Québec**  
**Regroupement des jeunes chambres de commerce du Québec**  
**Relèven**  
**Renewable Industries Canada**  
**Research Canada: An Alliance for Health Discovery**  
**Réseau Accès Participation**  
**Réseau de développement économique et d'employabilité du Canada**  
**Réseau de milieux naturels protégés du Québec**  
**Réseau FADOQ**  
**Resident Doctors of Canada**  
**Resilient Kids Canada**  
**Restaurants Canada**  
**Results Canada**  
**Retail Council of Canada**  
**Riipen**  
**Rise Asset Development**  
**Rivershed Society of British Columbia**

**Rogers Communications Inc.**  
**Ronald McDonald House Charities Canada**  
**Rothmans, Benson & Hedges Inc.**  
**Royal College of Physicians and Surgeons of Canada**  
**Royal Manitoba Theatre Centre**  
**Rumble Canada Inc**  
**Rural Prosperity Group**  
**Salvation Army**  
**Sask Flax**  
**Saskatchewan Barley Development Commission**  
**Saskatchewan Cattlemen's Association**  
**Saskatchewan Pulse Growers**  
**Saskatchewan Telecommunications**  
**Saskatchewan Wheat Development Commission**  
**SaskCanola**  
**SaskCrops**  
**SaskOats**  
**Scarborough Community Renewal Organization**  
**Scènes de Musique Alternatives du Québec**  
**Schizophrenia Society of Canada**  
**Science World British Columbia**  
**Second Harvest Canada**  
**SEIU Healthcare**  
**Shakepay Inc.**  
**Shaw Rocket Fund**  
**Sheridan, Lindsay**  
**Sherry Baker Consulting**  
**Simon Fraser University**  
**Single Seniors for Tax Fairness**  
**Sinneave Family Foundation**

**Sistema Canada Network**  
**Skills Canada**  
**SNOLAB**  
**Social Housing and Human Rights**  
**Social Innovation Canada**  
**Société professionnelle des auteurs et des compositeurs du Québec et des artistes entrepreneurs**  
**Society of Composers, Authors and Music Publishers of Canada**  
**Sollio Cooperative Group**  
**Sonography Canada**  
**Soulpepper Theatre Company**  
**Speech-Language and Audiology Canada**  
**Spirit North**  
**Sport for Life Society**  
**Sport Information Resource Centre**  
**Squamish First Nation**  
**Squire, Peter**  
**St. John Ambulance Canada**  
**St. Lawrence Market Neighbourhood BIA**  
**St. Lawrence Shipoperators**  
**Startup Canada**  
**Stop TB Canada**  
**Stratford Festival**  
**Sun Life Financial Services of Canada Inc.**  
**Support Our Science**  
**SWTCH Energy Inc.**  
**Symphony Nova Scotia**  
**Syngenta Canada Inc.**  
**Sysco Canada**  
**Take a Hike Foundation**

**Taku River Tlingit First Nation**  
**Tamarack Institute for Community Engagement**  
**Tanium Inc.**  
**Taylor, Heather**  
**Taylor, True**  
**TC Energy Corporation**  
**Tech-Access Canada**  
**Technation Canada**  
**Teck Resources Limited**  
**TekSavvy Solutions Inc.**  
**Telesat**  
**Telus Communications Inc.**  
**Terry Fox Humanitarian Award Program**  
**Tesla Motors Canada ULC**  
**The Atmospheric Fund**  
**The Aurora Foundation Inc.**  
**The Council of Sustainable Industries**  
**The Kidney Foundation of Canada**  
**The National Ballet of Canada**  
**The North West Company**  
**The Ottawa Mission**  
**The Professional Institute of the Public Service of Canada**  
**The Prosperity Project**  
**The Social Impact Lab Alberta**  
**The Society of Obstetricians and Gynaecologists of Canada**  
**The Toronto Alliance to End Homelessness**  
**The Transport Project Canada**  
**The Vimy Foundation**  
**The Writers' Union of Canada**  
**Theatre Calgary**

**Théâtre de quat'sous**  
**Théâtre du Trident**  
**Théâtre l'Escaouette**  
**Théâtre La Licorne**  
**Théâtre la Seizième**  
**Théâtre populaire d'Acadie**  
**Théâtre Prospero**  
**Théâtres associés**  
**TIU Canada**  
**Tlingit Homeland Energy Limited Partnership**  
**TMX Group Limited**  
**Toronto Biennial of Art**  
**Toronto Financial District BIA**  
**Toronto International Film Festival Inc.**  
**Toronto Metropolitan University**  
**Toronto Symphony Orchestra**  
**Toronto Transit Commission**  
**Tourism Industry Association of British Columbia**  
**Tourism Industry Association of Canada**  
**Tourism Industry Association of Ontario**  
**Tourmaline Oil Corporation**  
**Trans Canada Trail**  
**Trigon Pacific Terminals Ltd.**  
**TRRUST Collective Impact**  
**Turkey Farmers of Canada**  
**U15 Group of Canadian Research Universities**  
**UBI Works**  
**UNICEF Canada**  
**Unifor**  
**Union des consommateurs**

**Union des municipalités du Québec**  
**Union des producteurs agricoles**  
**Union québécoise des microdistilleries**  
**Unité de travail pour l'implantation de logement étudiant**  
**United for Literacy**  
**United Way Centraide Canada**  
**United Way East Ontario**  
**United Way of Calgary and Area**  
**Université de Sherbrooke**  
**Université du Québec**  
**Universities Canada**  
**University of Alberta**  
**University of British Columbia**  
**University of Calgary**  
**University of Guelph**  
**University of Manitoba**  
**University of Waterloo**  
**University Pension Plan**  
**University Students' Council at Western University**  
**Uvaro Inc.**  
**Vaccine Industry Committee**  
**Vale Base Metals Canada**  
**Vancouver Opera**  
**Vancouver Symphony Orchestra**  
**Venture for Canada**  
**ventureLAB**  
**Vertigo Theatre**  
**Victoria Symphony**  
**Villalonga, Lionel**  
**Villeneuve, Nadia**

**Visual Arts Alliance**  
**Volunteer Canada**  
**Volunteer Ottawa**  
**Volvo Group North America**  
**Waddington, Leeann**  
**Waste Connections of Canada**  
**WaterAid Canada**  
**Waterfront BIA**  
**WaterPower Canada**  
**Watershed Watch Salmon Society**  
**Wavemakers**  
**Wealthsimple**  
**Webequie First Nation**  
**Wellesley Institute**  
**Wert, Kaileah**  
**West Coast Environmental Law Association**  
**Western Copper and Gold**  
**Western Transportation Advisory Council**  
**Wilder Institute**  
**Wildlife Habitat Canada**  
**Windigo First Nations Council**  
**Winnipeg Symphony Orchestra**  
**Winspear Centre**  
**Women in Communication and Technology**  
**Women's Enterprise Organizations of Canada**  
**Women's National Housing and Homelessness Network**  
**Women's Shelters Canada**  
**WoodGreen Community Services**  
**Woodland Cree First Nation**  
**World Education Services**



**World Wildlife Fund-Canada**  
**Xanadu Quantum Technologies Inc.**  
**Xplore Inc.**  
**Yänonhchia' Housing Finance**  
**Yarmouth International Airport Corp.**  
**Yellowstone to Yukon Conservation Initiative**  
**YMCA Canada**  
**York University**  
**Young Canadians Roundtable on Health**  
**Yukon Anti-Poverty Coalition**  
**YWCA Canada**



# MINUTES OF PROCEEDINGS

A copy of the relevant *Minutes of Proceedings* ([Meetings Nos. 155 to 160, 162 to 167, 168 and 170](#)) is tabled.

Respectfully submitted,

Peter Fonseca  
Chair



## Conservative Party of Canada's Dissenting Report Canada Is Broken, Call A Carbon Tax Election Now

Common Sense Conservatives oppose this Pre-Budget Consultation report because it fails to Axe the Tax, Build the Homes, Fix the Budget, and Stop the Crime.

Therefore, the Conservative Party of Canada recommends the following:

### **Axe the Taxes**

**Common Sense Conservatives continue to call for the NDP-Liberal government to Axe the Carbon Tax. If they will not, call a Carbon Tax election now so a Common Sense Conservative government can Axe the Tax on everything, for everyone, for good.**

Since the Liberals have introduced the carbon tax, gas, groceries, and home heating have all become more expensive.

More than 2 million Canadians are visiting a food bank in a single month, food banks are struggling to keep up with demand, and 1 in 4 Canadians are skipping meals.<sup>1</sup>

The Food Professor, Dr. Sylvain Charlebois from Dalhousie University noted in his recent report, the carbon tax increases the cost of inputs for food production and transportation, which ultimately drives up the cost for consumers.<sup>2</sup> He also notes it affects the behaviour of producers of food and agricultural inputs. This could result in companies reacting to the tax and other NDP-Liberal environmental policies by "adjusting the quantities produced, the pricing of their products, and the making of investments in productivity enhancement."<sup>3</sup>

The Canadian Trucking Alliance testified at committee that the carbon tax adds an additional \$2 billion to the cost of trucking services, adding an additional \$15,000 to \$20,000 per year per truck.<sup>4</sup> They also project once the NDP-Liberal government quadruples the carbon tax, the cost will increase to \$4 billion annually across the industry.<sup>5</sup>

We know that when you tax the farmer who grows the food, the trucker who ships the food, and the retailer who sells the food, you tax everyone who buys the food.

The carbon tax has increased the cost of everything for everyone. The Parliamentary Budget Officer (PBO) says when accounting for fiscal and economic costs, Canadians pay more into the carbon tax than what they get back in rebates.<sup>6</sup> At the same time, the government cannot prove if the carbon tax has any positive impact on reducing emissions and the Environment Commissioner has said once again the government is on track to miss its 2030 emissions targets. It is clear this is a tax plan, not an environmental plan.

But what the government does admit, is the carbon tax will cost \$25 billion in GDP by 2030.<sup>7</sup>

---

<sup>1</sup> Food Banks Canada, [report](#), *Hunger Count 2024*, November 2024.

<sup>2</sup> Sylvain Charlebois, et al., [paper](#), *Implications of carbon Taxing policies on the food supply chain in Canada*, November 2024.

<sup>3</sup> Ibid

<sup>4</sup> Geoffrey Wood, [evidence](#), *FINA Meeting 155*, October 1, 2024.

<sup>5</sup> Geoffrey Wood, [evidence](#), *FINA Meeting 155*, October 1, 2024.

<sup>6</sup> Nasreddine Ammar, et al., Office of the Parliamentary Budget Officer, report, *A Distributional Analysis of the Federal Fuel Charge – Update*, October 10, 2024.

<sup>7</sup> Catherine Levesque, National Post, [article](#), *Carbon Tax will cost \$25B in GDP in 2030, Liberals' own data show*, June 13, 2024.

This NDP-Liberal carbon tax is not worth the cost. Axe the Tax to bring home lower prices for Canadians.

**Common Sense Conservatives call on the NDP-Liberal government to exclude aircraft from the Luxury Items Tax Act.**

The President and Chief Executive Officer of the Aerospace Industries Association of Canada told the Finance committee that:

The reality is that it's [the Luxury Items Tax] a job-killing manufacturing tax that's damaging both our sector and the economy while undermining Canada's international reputation. Despite multiple assessments, reports and warnings, the facts are now clear. By the government's own account, the luxury tax has cost taxpayers \$19 million to administer. By the government's own account, only \$15 million has been collected related to aircraft. Industry estimates that it has lost over \$1.8 billion in sales. According to a report from Professor Roy, those sales would have generated potentially \$90 million in GST revenue for the government.

Mr. Mueller also told the committee that nearly "4000 well-paying jobs" are at risk across the country.

Rick Layzell, CEO of the Boating Ontario Association, has expressed that the luxury tax will have negative affects throughout the entire boating industry:

The most critical thing from our perspective is that we don't have a choice but to let employees go. And there's jobs that are going to be affected by this immediately, and the jobs are not the rich yacht salespeople – it is the boat detailers, it's the truck drivers who move boats, it's the bookkeeping staff in the marinas, it's the yard staff in the marinas, it's the marine technicians, its all of that.

Mr. Layzell explained to Transport Committee that "we've watched over a hundred jobs disappear from the industry already."

By including aircraft and watercraft in the Luxury Items Tax Act, the NDP-Liberal government is putting families across Canada at risk. If the government wants to focus on creating jobs and industries that will attract investment into Canada, they should remove aircraft and watercraft from the Luxury Items Tax Act.

**Common Sense Conservatives call on the NDP-Liberal government to cancel its job killing Capital Gains Tax hike.**

This job killing tax hike vilifies the success of Canadian workers, farmers, fishers, physicians, tradespeople, truckers, small business owners, entrepreneurs, innovators, and investors. It punishes them for growing a business, innovating new technologies, or contributing to the economy.

University of Calgary President's Fellow Jack Mintz warned committee of the economic vandalism this tax hike will cause.

Based on a conservative assumption that an increase in the tax-inclusive cost of capital by 10% causes the capital stock to fall by 7%, I estimate that Canada's capital stock would fall by \$127 billion. Employment would permanently decline by 414,000. To put this in terms of its impact on unemployment, the capital gains tax hike would increase unemployment from 1.4 million to 1.8 million Canadian workers, based on

the employment data for September 2024. GDP will fall by almost \$90 billion, and real per capita GDP by 3%.<sup>8</sup>

Dr. Mintz also refuted NDP-Liberal claims that only the wealthiest 0.13% of Canadians will be impacted by this tax hike. He told committee, "Far more Canadians will be affected by the tax change than the government seemed to anticipate. I estimated that 22,088 unique Canadian taxpayers per year, or 1.26 million Canadians on a lifetime basis – 4.3% of taxpayers – will be affected by the increase in the capital gains tax on individuals, half of whom earn less than \$117,000 per year."

Mr. Kim Moody further refuted NDP-Liberal claims that capital gains and employment income should be taxed the same. Mr. Moody points out the difference in earning income through employment and earning capital gains through entrepreneurial investor risk.<sup>9</sup>

Organizations such as the Canadian Council of Innovators and Platform Calgary warn of the impact of investors withholding investments in Canadian start-up companies because of the job killing tax hike.<sup>10 11</sup> Canada is already seeing start-ups, innovators and investors fleeing to the US where they have lower taxes and better returns on their investment.

The committee also heard from agricultural organizations, farmers, and small business owners on the impact of a capital gains tax hike on their ability to pass on their business to future generations.<sup>12</sup> Common Sense Conservative Private Member's Bill C-208 was given royal assent in June 2021.<sup>13</sup> This tax hike undoes the spirit of C-208 and makes it harder for farm families and small business owners to transfer their farm or business to their family.

After 9 years of Justin Trudeau, Canada is in a productivity crisis. We need entrepreneurs, innovators, tradespeople, farmers, and fishers to be successful and to draw in investments that grow businesses, create jobs, and bring home powerful paycheques.

Canada is also in a housing crisis and a healthcare professional shortage. Punishing construction businesses, tradespeople, and physicians is not just bad policy, it hurts Canadians.

Instead of vilifying the success of Canadians and their businesses, the government should be celebrating them and getting out of the way to let them grow and succeed.

### **Build the Homes**

#### **Common Sense Conservatives call for the NDP-Liberal government to Axe the Sales Tax on new homes under \$1 million and spark the construction of 30 000 new homes.**

Canada is facing a serious housing and affordability crisis. 82% of Canadians now worry that the housing crisis is impacting the health and well-being of Canadians, while 88% of renters now say that the dream of homeownership is out of reach. Worse, 59% of Canadians and 75%

---

<sup>8</sup> Jack Mintz, [evidence](#), *FINA Meeting 159*, October 22, 2024

<sup>9</sup> Kim Moody, [evidence](#), *FINA Meeting 163*, November 5, 2024

<sup>10</sup> Benjamin Bergen, Council of Canadian Innovators, [evidence](#), *FINA Meeting 156*, October 3, 2024.

<sup>11</sup> Terry Rock, Platform Calgary, [evidence](#), *FINA Meeting 164*, November 7, 2024.

<sup>12</sup> Gunter Jochum, [evidence](#), *FINA Meeting 150*, June 18, 2024.

<sup>13</sup> Larry Maguire, [bill](#), *An Act to amend the Income Tax Act (transfer of small business or family farm or fishing corporation)*.

of renters are having to sacrifice basic needs such as food, clothing, and their education to afford rent or mortgage payments.<sup>14</sup>

Mr. Ronald Butler of Butler Mortgage reaffirmed at committee that "Without family help, without co-signers and without significant gifts of down payments, in major centres across Canada there are no opportunities for people with a moderate income of \$55,000 to \$65,000 to enter the housing market."<sup>15</sup> Mr. Butler also stated that the number of new homes that will be constructed in the 416-area code will be 1550 in 2029.

In Ontario, about 39% of total taxes on new homes goes to politicians and bureaucrats in Ottawa. Common Sense Conservatives call for the removal of the GST on new homes under \$1 million. This measure will have a positive and direct impact on the number of new homes being built in Canada, meaning that more Canadians will have a place to call home.

### **Common Sense Conservatives call on the NDP-Liberal government to reintroduce and pass Bill C-356, more commonly known as the *Building Homes Not Bureaucracy Act*.**

The Canada Mortgage and Housing Corporation (CMHC) has reported that Canada needs to build at least 3.5 million homes by 2030 to restore housing affordability.<sup>16</sup> Housing starts across Canada are down because of the NDP-Liberal government's subsidies and handouts to cities who are not building homes.

The Canadian Home Builders' Association submitted the following recommendation to the committee:

Remove Barriers and red Tape within the Home Building Process – While the federal government is rightly looking to municipalities to cut red tape, it is itself, at the same time, introducing red tape that is needlessly getting in the way of building more homes while also unnecessarily driving up house prices.<sup>17</sup>

By passing the *Building Homes Not Bureaucracy Act* the NDP-Liberal government can require cities to build more homes and speed up the rate at which they are built in order to meet federal housing targets, reward the cities who are exceeding building targets with increased funding, and cut the bonuses and salaries, and if needed, fire the gatekeepers at the CMHC if they are unable to speed up the process in which new homes builds are approved.

If the NDP-Liberal government is serious about addressing the housing and affordability crises in Canada, they will pass Bill C-356 and remove the GST off new home builds under \$1 million. All Canadians deserve a safe, healthy, and affordable place to call home. These measures will provide immediate relief for the struggles that Canadians are facing.

### **Fix the Budget**

### **Common Sense Conservatives call on the NDP-Liberal government to implement a one for one law to rein in their out-of-control deficit spending.**

---

<sup>14</sup> Habitat for Humanity, [report](#), *2024 survey highlights the ripples effect of the housing crisis*, November 12, 2024

<sup>15</sup> Ronald Butler, [evidence](#), *FINA Meeting 159*, October 22, 2024

<sup>16</sup> Canada Housing and Mortgage Corporation, [report](#), *Housing shortages in Canada*, September 13, 2023

<sup>17</sup> Canadian Home Builders' Association, [Recommendation](#), Pre-Budget Consultation Submission for the 2024 Federal budget for the Standing Committee on Finance



Minister of Finance Chrystia Freeland said in 2023 that one of her fiscal anchors would be that the 2023-24 deficit stay at or below \$40 billion.<sup>18</sup> In Budget 2024 it was projected at \$40.1 billion.

Since then, the government has increased its spending from \$449.2 billion at the beginning of the fiscal year in April 2024, to \$486.7 billion as of November 2024.<sup>19 20</sup>

In the first half of the government's fiscal year, the deficit was \$13 billion, \$5 billion higher than the deficit was in the first half of fiscal year 2023-24.<sup>21</sup>

The PBO now estimates the Liberals will exceed the \$40 billion deficit guardrail by nearly \$7 billion.

Days after the PBO made this projection, the Liberals announced a \$1.6 billion 2-month temporary tax trick that takes the GST/HST off candy, alcohol, and Christmas trees. This is an unfunded temporary pause on GST/HST that adds more to the deficit and debt.

If the deficit grows beyond \$40 billion as the PBO projects, it will further add to the cost of interest on the federal debt. That means even more money going to bankers and bond holders than goes to provincial health transfers.

Even Liberals know this. The committee heard back in October 2023 from former Liberal finance adviser Robert Asselin who pointed out "the more we spend on interest rates rising and servicing our debt, the less we spend on [the] core missions of the state."<sup>22</sup>

Implementing common sense spending controls like requiring departments to find a dollar of savings for every new dollar of spending, would prevent growing inflationary deficits and help to cut down the waste.

Firing the Liberal insider consultants, ending Liberal slush funds like the Canada Growth Fund or Canadian Infrastructure Bank, and defunding the CBC will further help to balance the budget and stop adding more to the federal debt.

### **Common Sense Conservatives call on the NDP-Liberal government to end their productivity killing policies and tax hikes.**

As the Senior Deputy Governor of the Bank of Canada said in her March 2024 speech, Canada is in a break glass productivity emergency.<sup>23</sup>

As was reported by Statistics Canada, Canada's GDP per capita fell in the third quarter of 2024 by 0.4%, the sixth consecutive per capita quarterly decline.<sup>24</sup> Only the growth in

---

<sup>18</sup> Chrystia Freeland, [speech](#), *Budget 2024: Remarks by the Deputy Prime Minister and Minister of Finance*, April 16, 2024.

<sup>19</sup> Treasury Board Secretariat, Government of Canada, [main estimates](#), *2024-25 Estimates*, March 2024.

<sup>20</sup> Treasury Board Secretariat, Government of Canada, [supplementary estimates](#), *Supplementary Estimates (B)*, 2024-25, November 18, 2024.

<sup>21</sup> Najoud Al Mallees, Canadian Press, [article](#), *Federal government posts \$13B deficit in first half of the fiscal year*, November 29, 2024.

<sup>22</sup> Robert Asselin, [evidence](#), *FINA 111*, October 26, 2023.

<sup>23</sup> Carolyn Rogers, Bank of Canada, [speech](#), *Time to break the glass: Fixing Canada's productivity problem*, March 26, 2024.

<sup>24</sup> Statistics Canada, [report](#), *Gross domestic product, income and expenditure, third quarter 2024*, November 29, 2024.

government expenditures accounted for GDP growth in the third quarter, and half of the increase in domestic demand.<sup>25</sup>

This shows the Canadian economy is rapidly weakening as Justin Trudeau's tax hikes and failed economic policies drive out investments and jobs and punish the success of businesses and Canadian workers.

NDP-Liberal attacks on the success of Canadians and our businesses, makes it harder to generate capital and good paying jobs, and invest in Canadian workers, machinery, manufacturing, technology, and innovation, the basic investments needed for productivity growth.

As Carleton University Professor Dr. Ian Lee told the committee, "A C.D. Howe study found that capital available per Canadian worker has been shrinking since 2015."<sup>26</sup> He added:

"Capital is the jobs and the factories of tomorrow. If we don't have capital, we're not going to have those good jobs of tomorrow. Worse, the gap between investment per worker in Canada versus the other OECD high-income countries is widening. Today, Canadian workers only receive 66 cents of new capital for every dollar their OECD counterparts receive and a mere 55 cents per dollar compared to U.S. workers."<sup>27</sup>

The gap between Canada and the US is only growing. GDP per capita in the US is 43% higher than in Canada, having doubled after 9 years of Justin Trudeau. This gap makes the US more attractive for businesses and investors.

Since 2015, there has been a \$460 billion net outflow of investment from Canada to the US.

As Dr. Lee, Dr. Mintz, Mr. Moody, and others have warned in committee and in public, Canada cannot see the productivity and economic growth it needs with the job killing tax hikes, failed economic policies, and business bashing of Justin Trudeau's NDP-Liberal government.

If Canada is to Fix the Budget, bring home lower prices and powerful paycheques for Canadians, and start to address the productivity crisis, it must start by Axing the Carbon Tax, cancelling the job killing capital gains tax hike and oil and gas cap, removing anti-energy laws like the Impact Assessment Act and tanker ban, and create a tax system that is lower, simpler, and fairer.

## **Stop the Crime**

**Common Sense Conservatives call on the Standing Committee on Finance to undertake the statutory review of the Proceeds of Crime (Money Laundering) and Terrorist Financing Act (PCMLTFA) and call on the NDP-Liberal government to actually enforce anti-money laundering and anti-terrorist financing laws to stop the crime.**

Canada has earned a global reputation of being a safe haven for money laundering. It is so prevalent here observers have given it its own nickname, "snow washing."<sup>28</sup>

---

<sup>25</sup> Nathan Janzen, RBC Economics, [report](#), *Canada per-capita GDP declined again in Q3*, November 29, 2024.

<sup>26</sup> Ian Lee, [evidence](#), *FINA Meeting 157*, October 8, 2024.

<sup>27</sup> Ibid

<sup>28</sup> The Economist, [article](#), *Canada frets about anonymously owned firms*, January 4, 2018.

The US State Department has even named Canada as a “major money laundering country.”<sup>29</sup>

Jeffrey Simser a lawyer and leading expert on money laundering law, highlighted how Mexican Cartels and the Communist Chinese regime abuse the weak enforcement and safeguards in Canada to launder money and benefit the illegal drug trade.<sup>30</sup>

Mr. Simser made the following recommendations to strengthen enforcement of money laundering laws:

- Repeal the structured financial transactions offense recently added to the Proceeds of Crime (Money Laundering) and Terrorist Financing Act and instead make it a designated offence under the Criminal Code.<sup>31</sup>
- Amend the Proceeds of Crime (Money Laundering) and Terrorist Financing Act to provide clarity on how FINTRAC’s voluntary information and civil forfeiture information records operate in order to ensure that the information does not cause a derivative use problem.<sup>32</sup>
- Charge RCMP protocols within their operational manual to make civil forfeiture part of the early planning on cases.<sup>33</sup>
- Amend section 461 of the Bank Act so that, for the purpose of a civil forfeiture proceedings, bank accounts may be located wherever associated transactions take place.<sup>34</sup>

These recommendations should be reviewed and considered as part of the statutory PCMLTFA review.

In October 2024, Canadian based TD Bank’s US subsidiaries TD Bank US Holding Company and TD Bank N.A., pled guilty to failing to comply with anti-money laundering laws and failing to file accurate Currency Transaction Reports.<sup>35</sup> The Bank was forced to pay a \$3 billion fine, had its assets in the US capped, and other administrative penalties were taken by the US Government and its financial sector regulators.<sup>36</sup>

This guilty plea is a result of the US subsidiary of TD Bank being alleged to have helped a Chinese drug cartel launder over \$600 million while its employees are alleged to have accepted bribes to facilitate the illegal activity. The US Justice Department tied the money laundered to an investigation of fentanyl trafficking happening in New York and New Jersey.<sup>37</sup>

Common Sense Conservatives have moved motions to undertake the statutory review of the PCMLTFA and to question TD Bank and other federally regulated financial institutions to prevent what happened with TD Bank’s US subsidiary from happening in Canada. It would be

---

<sup>29</sup> Global News, [article](#), *US deems Canada ‘major money laundering country’ as gangs exploit weak law enforcement*, April 2, 2019.

<sup>30</sup> Jeffrey Simser, [evidence](#), *FINA Meeting 160*, October 24, 2024.

<sup>31</sup> Jeffrey Simser, [evidence](#), *FINA Meeting 160*, October 24, 2024.

<sup>32</sup> Ibid

<sup>33</sup> Ibid

<sup>34</sup> Ibid

<sup>35</sup> Criminal Division, US Department of Justice, [press release](#), *United States of America v. TD Bank, N.A.*, October 10, 2024.

<sup>36</sup> Alexandra Mae Jones, CBC News, [article](#), *TD Bank fined \$3B US after pleading guilty in historic U.S. money-laundering case*, October 10, 2024.

<sup>37</sup> Christine Dobby, Bloomberg News, [article](#), *TD probe tied to laundering drug money, says Wall Street Journal*, May 3, 2024.

naïve to believe that what happened in the US stops at the US border. Yet, Liberal and NDP members of the committee have routinely blocked these motions.

Department of Finance Canada officials informed the committee that the Financial Action Task Force, an international organization that monitors countries anti-money laundering and anti-terrorist financing regimes, is undertaking its five-year review of Canada in 2026. Part of that review is whether Canada has completed its statutory review of the PCMLTFA. Even Minister Freeland asked the Finance Committee to undertake the statutory review of the PCMLTFA in October 2023, and to complete the review by the end of 2023. The Finance committee has yet to complete this study.

Money laundering affects all Canadians. There is an estimated \$113 billion a year that is laundered in Canada. This is money that is used by criminal organizations to fund other criminal activities or used to buy real estate that pushes up the cost of housing.<sup>38</sup>

**Common Sense Conservatives call on the NDP-Liberal government to reverse their disastrous failed bail policies, to stop attacking law abiding responsible firearms owners and to redirect those resources to stopping actual crime.**

After nine years of Justin Trudeau, crime, chaos, drugs, and disorder run rampant in the streets. Violent crime has increased by 50 percent since Justin Trudeau first became Prime Minister while violent gun crime has increased by 116 percent.

The committee heard from the Toronto Police Association (TPA) that testified Toronto has "experienced a 43% increase in shootings, and the number of gun-related homicides has grown by 67%." TPA also testified that bail reform "is desperately needed," as officers are arresting criminals who are out on bail, processing them, only to have them be released on bail again to commit crimes. TPA said, "stop placating us with the system you think we need, and to give us the system we're asking for."<sup>39</sup>

Premiers, police chiefs, and police associations across Canada are joining with the Common Sense Conservatives to call for an end to the NDP-Liberal failed policies that have unleashed a crime wave across Canada, including Bill C-75 that implemented catch-and-release bail policies, and Bill C-5, which removed mandatory minimum sentences for certain major crimes.

Instead of reforming the bail system and ensuring law enforcement has the resources it needs, this NDP-Liberal government has instead gone after responsible, law-abiding firearms owners. That means farmers, hunters, first nations, and sports shooters are being targeted with overreaching gun bans, while resources are not being provided to CBSA to stop the smuggling of guns from the US, or to local police to crack down on organized crime using illegal guns.

Canadians need to feel safe in their communities, and they need a government that takes law and order seriously. It is time for jail, not bail, for repeat violent offenders, and for a plan to support our police, secure the borders, and stop the crime.

## **Conclusion**

---

<sup>38</sup> Julien Brazeau, Department of Finance Canada, [evidence](#), *FINA Meeting 126*, February 8, 2024.

<sup>39</sup> Clayton Campbell, Toronto Police Association, [evidence](#), *FINA Meeting 163*, November 5, 2023.

Everything in Canada feels broken after 9 years of this NDP-Liberal government.

The good news is that it was not like this before Justin Trudeau, and it will not be like this after he is gone.

We know that these out of touch and incompetent Liberals are too weak to implement the recommendations above.

Common Sense Conservatives are calling for a Carbon Tax election now, so Canadians can have the choice between four more years of Liberal misery, tax hikes, and failed policies, or a strong Common Sense Conservative government led by Prime Minister Pierre Poilievre who will bring home lower prices, powerful paycheques, homes people can afford, safer streets, freedom, and the Canada we all once knew, and still love.



## Bloc Québécois Supplementary Opinion

While the federal government has been growing at an unprecedented rate since the pandemic, there are many examples of inefficiencies, contracts out to firms like GCStrategies, Accenture and McKinsey, and issues providing basic services. On top of that, Ottawa has the nerve to tell the provinces and Quebec what they should do, and worse, to directly meddle in their areas of jurisdiction using money collected, thanks to the fiscal imbalance.

The federal government isn't taking care of its own business, but it created a dental plan that combines the worst parts of public-private partnerships. The Trudeau government isn't taking care of its own business, but it is creating a pharmacare program that's out of touch with Quebec's needs. It has also slowed down housing transfers to Quebec, which stepped in when the federal government backed out of social housing in the 1990s. Its last-minute involvement doesn't give it the authority to tell others what to do. Just because this government is nearing the end of its mandate and is uninspired doesn't mean it's going to gain anything by throwing its weight around with the Quebec and provincial governments.

As the Parliamentary Budget Officer (PBO) says every year, the federal government has much more flexibility than the provincial and Quebec governments, despite the fact that there will be more Old Age Security recipients. Why is that? It's because the federal government has virtually no recurring spending, apart from transfers to individuals, provinces, territories and Quebec. It doesn't have to be as efficient with management because, without new spending or new revenues, the federal government will pay off its entire debt (and not just its deficit) around 2058, according to [the PBO](#). In late November, the [Tax Justice Network](#) reiterated that Canada is lagging behind when it comes to collecting money from ultra-rich individuals and multinationals that exploit loopholes in our laws to use tax havens. Canada was already the 12th-worst tax haven in the world. As of 2024, it is ranked 5th. Worse yet, it is one of the eight countries preventing the UN from developing a framework for international cooperation to curb tax havens. By using its powers to close the tax haven loophole, it would have the money to take care of its own business, including transferring the sums Quebec and the provinces are requesting for health care, reforming employment insurance, and increasing pensions for seniors aged 65 to 74.

The government is running out of steam at the end of its mandate. At the time of writing, the date of the economic and fiscal update, usually given in fall, had not yet been announced. The bills following its last budget announcements on capital gains and the "Canadian Entrepreneurs' Incentive" have still not been tabled. Parliament is stalled, and the government doesn't seem to mind.

We supported only what was good for Quebec and what fell under federal purview. We also opposed the government's efforts to turn open banking into a new form of predatory federalism by forcing the provinces to give up their powers over consumer protections and securities. The main effect of the framework set out in Bill C-69 is to push Quebec and

the provinces out of the financial sector when financial institutions interact with their clients using technological platforms. In practice, the Quebec *Consumer Protection Act* or the Quebec *Act respecting the protection of personal information* could stop applying to financial institutions for all their activities involving open banking. By using its power over the banks to regulate all the companies that interact with them, Ottawa is trying to squeeze Quebec and the provinces out of the financial sector. What an overreach! The Bloc Québécois has long called for an open banking system, but it has to be done right. And that's not currently the case. A clear framework is needed, with clear obligations and clear responsibilities, as well as mechanisms and institutions to ensure that everyone is able to fulfill them.

We find it distressing that the Committee has accepted recommendations to this effect. Here are a few examples:

- to tie federal housing funding to a five-year moratorium on rent increases beyond inflation targeted at temporary rent control across the country;
- to establish a secretariat or federal department of construction;
- to provide proportional funding for official language education, in English and French, to meet the influx of newcomers to Canada;
- to continue to fund the Financial Consumer Agency of Canada to support its new mandate of overseeing the open banking system framework; and
- to establish an industry advisory committee, including credit unions, to ensure that the sector's needs are communicated and taken into account as the Financial Consumer Agency of Canada assumes its new mandate of overseeing the open banking system framework.

In conclusion, although the majority of the recommendations we submitted were adopted by the Committee, here are a few that we would have liked to see added to the report, until Quebeckers decide to regain full control over Quebec's affairs:

- to mitigate the impact of higher capital gains by expanding the new "Canadian Entrepreneurs' Incentive";
- to introduce a death benefit for Guaranteed Income Supplement recipients; and
- to eliminate or limit the taxable capital gain on the gift or low-price sale of certain farm assets to a nephew or niece.



## SUPPLEMENTARY REPORT OF THE NEW DEMOCRATIC PARTY OF CANADA

The federal budget is a key economic measure with profound impacts on all Canadians, and we believe broad input is essential for its success.

Throughout its consultations, the Committee repeatedly heard that Canada faces several critical and overlapping crises that require immediate action from the federal government. These include:

- **Cost-of-living:** The cost-of-living crisis continues to escalate, leaving millions of Canadians struggling to make ends meet. The cost of essentials such as rent and food have increased by over 21 percent and 20 percent, respectively, over the last three years. Fifty percent of Canadians are now living paycheque-to-paycheque, and one-in-four parents have cut back on their own food consumption to ensure their children had enough to eat in the past year. The rising costs of staples such as home heating, telecommunications, and transportation are further straining household budgets, making it increasingly difficult for families to save for the future or handle unexpected expenses.
- **Housing:** Eight-in-ten Canadians now believe that owning a home in Canada is only for the rich. Among those who do not own a home, over seven-in-ten have given up on ever owning one. This was entirely predictable.

Over the past 30 years, Canada has stopped investing in non-market housing under successive Liberal and Conservative governments. As a result, only 3.5 percent of Canada's housing stock is currently non-market housing, half the OECD average. Instead, in major cities across Canada tenants are regularly paying well over 50 percent of their income on shelter, a crippling and unsustainable burden.

Moreover, housing across Canada is increasingly being treated as a commodity for investment rather than a place to call home. Investment firms have been purchasing rental buildings, then raising rents dramatically and forcing out existing tenants. Approximately one-third of all seniors' housing in Canada has been financialized, along with some 30 percent of purpose-built rental buildings.

- **Inequality:** Income inequality in Canada has hit the highest level ever recorded. The top 20 percent of Canadians hold more than two-thirds of the country's wealth, averaging \$3.4 million per household. By comparison, the bottom 40 percent of Canadians account for only 2.8 per cent of our country's wealth. Fair taxation is essential to reducing income inequality and funding vital social programs. However, the top 5 percent of income earners paid a lower overall tax rate in 2022 than the bottom 95 percent – with the top 1 percent paying an even lower rate.

- **Healthcare:** After decades of federal underfunding, Canada’s healthcare system is under serious strain, with long wait times, inadequate access to essential services, and high levels of burnout among healthcare workers. Millions of Canadians do not have a family doctor, an essential pre-condition to accessing our healthcare system. Thousands of Canadians continue to be harmed by the toxic drug crisis, without adequate access to publicly funded treatment facilities and other life-saving services. Canada is also facing a serious mental healthcare shortage, with many Canadians reporting that their needs are not being met. Wait times for mental health services are especially long for children and youth.
- **Climate Emergency:** The urgency of climate action cannot be overstated. By 2025, the previous 10 years of climate change will have reduced Canada’s GDP by an estimated \$25 billion. Without concerted action, by 2030 GDP will be an estimated \$35 billion lower than it would have been otherwise, and by 2055 it will be an estimated \$80 to \$103 billion lower. Moreover, when governments are forced to cover the costs of climate change by rebuilding damaged infrastructure, paying for increased healthcare costs, and fixing damages from weather-related disasters, capital is diverted from activities that would drive additional growth, rather than rebuilding what was already in place.
- **Reconciliation:** Advancing Indigenous reconciliation is both a moral and economic imperative. This includes increasing funding for education, healthcare, housing, infrastructure, and clean water in Indigenous communities, supporting Indigenous land rights and self-governance, and implementing the Truth and Reconciliation Commission's calls to action and the National Inquiry into Missing and Murdered Indigenous Women and Girls’ calls for justice.

According to a recent report from the Assembly of First Nations and Indigenous Services Canada, it will cost \$349 billion to close the infrastructure gap by 2030. However, the report also found that closing this infrastructure gap could generate \$635 billion in economic output over the next seven years.

- **Employment:** Canada’s unemployment rate has risen at a rapid pace throughout 2024, but almost exclusively for young adults. Youth unemployment hit 14.5 percent in August, the highest level since 2012 outside the COVID-19 pandemic. Some 1 million Canadians under 29 are without jobs or training – an issue of intergenerational inequity that Deloitte estimates will cost our economy \$18.5 billion over the next decade.
- **Productivity:** Enhancing productivity is vital for economic growth and competitiveness. However, spending on machinery and equipment by businesses, and on research, development, and innovation, has been falling as a share of Canada’s GDP for decades, despite the large corporate tax cuts introduced at the turn of the century. With rapid job-creation and population growth, business capital investment has not kept up.

New Democrats believe that these crises demand urgent and comprehensive action in Budget 2025 to ensure a prosperous, fair, and sustainable future for all Canadians.

We were pleased that the Committee included many NDP recommendations in its final consultation report. However, in our view the Committee failed to include a number of important recommendations advanced by stakeholders.

Accordingly, we respectfully propose the following list of supplementary recommendations for Budget 2025.

The NDP recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

### **Recommendation 1**

Implement the necessary legislation and regulations to align Canada's financial system with the goals of the Paris Agreement on Climate Change.<sup>1</sup>

### **Recommendation 2**

Accelerate and expand the Canada Public Transit Fund.<sup>2</sup>

### **Recommendation 3**

Create a windfall profit tax on large corporations.<sup>3</sup>

### **Recommendation 4**

Implement a windfall tax on oil and gas profits.<sup>4</sup>

### **Recommendation 5**

Address alarming levels of child food insecurity across Canada by accelerating rollout of Budget 2024 commitment of \$1 billion to create a National School Food Program, which is currently backloaded.<sup>5</sup>

---

<sup>1</sup> Environmental Defence Canada, "[Recommendations in response to 2025/26 Pre-Budget Consultations](#)," written submission to FINA, 1st Session, 44th Parliament, August 2024.

<sup>2</sup> Ibid.

<sup>3</sup> Canadian Labour Congress, "[CLC Submission to FINA Committee Pre-Budget Consultations in Advance of the 2025 Federal Budget](#)," written submission to FINA, 1st Session, 44th Parliament, September 2024.

<sup>4</sup> Environmental Defence Canada, "[Recommendations in response to 2025/26 Pre-Budget Consultations](#)," written submission to FINA, 1st Session, 44th Parliament, August 2024.

<sup>5</sup> Coalition for Healthy School Food, "[Written Submission for the Pre-Budget Consultations in Advance of the 2025 Budget](#)," written submission to FINA, 1st Session, 44th Parliament, August 2, 2024.

## Recommendation 6

Negotiate agreements with Indigenous leaders for the creation and/or enhancement of independent, distinctions-based First Nation, Métis, and Inuit school meal programs, with long-term and sustainable funding.<sup>6</sup>

## Recommendation 7

Implement a Groceries and Essentials Benefit to support Canadians, administered via the existing GST/HST rebate to provide targeted relief to households with low incomes.<sup>7</sup>

## Recommendation 8

Deliver immediate funding for mental health services under the Canada Mental Health Transfer, with an initial investment of \$4.5 billion over 5 years.<sup>8</sup>

## Recommendation 9

Establish an advisory body of impacted communities to assist in the design and implementation of withdrawal management and treatment services through a one-time \$5 million fund.<sup>9</sup>

## Recommendation 10

Tie federal health care funding to minimum standards for nurse-patient ratios and limits on consecutive work hours for nurses.<sup>10</sup>

## Recommendation 11

Enact a federal *Patient Bill of Rights*.<sup>11</sup>

## Recommendation 12

Address the nursing shortage through investing \$1 billion to implement the Nursing Retention Toolkit.<sup>12</sup>

---

<sup>6</sup> Coalition for Healthy School Food, “Written Submission for the Pre-Budget Consultations in Advance of the 2025 Budget,” written submission to FINA, 1st Session, 44th Parliament, August 2, 2024.

<sup>7</sup> Food Banks Canada, “[A Turning Point in Canada – Why Canadians Need Urgent Support Now](#),” written submission to FINA, 1st Session, 44th Parliament, August 2024.

<sup>8</sup> Canadian Teachers’ Federation, “[The Canadian Teachers’ Federation Pre-Budget Submission](#),” written submission to FINA, 1st Session, 44th Parliament, October 2024.

<sup>9</sup> Canadian Drug Policy Coalition, “[To end a Crisis: Funding vision for community care, effective policy and innovative education](#),” written submission to FINA, 1st Session, 44th Parliament, August 7, 2024.

<sup>10</sup> Canadian Federation of Nurses Unions, “[Written Submission for the Pre-Budget Consultations in Advance of the Upcoming Federal Budget](#),” written submission to FINA, 1st Session, 44th Parliament, September 2024.

<sup>11</sup> Ibid.

<sup>12</sup> Ibid.

### Recommendation 13

Introduce a \$5000 Canadian Nurses Tax Credit to be modelled after the Volunteer Firefighter's Tax Credit.<sup>13</sup>

### Recommendation 14

Increase the federal share of health care funding and tie the money to national standards.<sup>14</sup>

### Recommendation 15

Implement long-term care legislation with mandatory national standards of care.<sup>15</sup>

### Recommendation 16

Provide federal funding for the expansion of non-profit, public, and Indigenous-led child care services, including implementing a comprehensive workforce strategy in the childcare sector.<sup>16</sup>

### Recommendation 17

Allocate annual funding for the IAFF's Core Capabilities Emergency Management Program (CCEMP) to provide emergency response agencies tools to strengthen collaborations and resiliency specific to disaster preparedness and response.<sup>17</sup>

### Recommendation 18

Initiate a National Fire Administration in partnership with Canada's Fire Chiefs as the nucleus of any future disaster/emergency management organization.<sup>18</sup>

### Recommendation 19

Ensure universal access to affordable wireless and broadband internet plans for all Canadians.<sup>19</sup>

---

<sup>13</sup> Canadian Federation of Nurses Unions, "Written Submission for the Pre-Budget Consultations in Advance of the Upcoming Federal Budget," written submission to FINA, 1st Session, 44th Parliament, September 2024.

<sup>14</sup> Canadian Union of Public Employees, "[Submission to the House of Commons Standing Committee on Finance](#)," written submission to FINA, 1st Session, 44th Parliament, August 2024.

<sup>15</sup> Ibid.

<sup>16</sup> Ibid.

<sup>17</sup> International Association of Fire Fighters, "[Written Submission for the Pre-Budget Consultations in Advance of the Upcoming Federal Budget](#)," written submission to FINA, 1st Session, 44th Parliament, September 2024.

<sup>18</sup> Canadian Association of Fire Chiefs, "[The URGENT Need for National Fire Administration](#)," written submission to FINA, 1st Session, 44th Parliament, September 2024.

<sup>19</sup> Unifor, "[An Economic Plan and Industrial Strategy for Workers](#)," written submission to FINA, 1st Session, 44th Parliament, October 2024.

## Recommendation 20

Expand the student loan forgiveness program to cover all who choose to pursue a career in Early Childhood Education.<sup>20</sup>

## Recommendation 21

Develop a recruitment and retention strategy in the child care sector that addresses fair wages, pensions and working conditions coupled with a matching funding commitment.<sup>21</sup>

## Recommendation 22

Develop a comprehensive funding program for VIA Rail to support expanded public passenger rail services in Canada, owned and operated by public entities and governed under a VIA Rail Act.<sup>22</sup>

## Recommendation 23

End the REIT exemption to discourage the financialization of housing.<sup>23</sup>

## Recommendation 24

Renew and expand on the Enhanced Nature Legacy and Marine Conservation Targets Funding to continue Canada's leadership on nature protection.<sup>24</sup>

## Recommendation 25

Establish a permanent, high-level Office of Environmental Justice, to ensure that environmental protection programs, policies, investments and laws account for community and population-level inequities and advance environmental justice.<sup>25</sup>

## Recommendation 26

Enhance the First Nations Policing Program to establish new forces, achieve equity with federal services, provide wrap-around and culturally reflective services, and transition to legislation recognizing First Nations jurisdiction over policing.<sup>26</sup>

---

<sup>20</sup> Unifor, "An Economic Plan and Industrial Strategy for Workers," written submission to FINA, 1st Session, 44th Parliament, October 2024.

<sup>21</sup> Ibid.

<sup>22</sup> Ibid.

<sup>23</sup> Canadians for Tax Fairness, "[Written Submission for the Pre-Budget Consultations in Advance of the 2025 Federal Budget](#)," written submission to FINA, 1st Session, 44th Parliament, September 2024.

<sup>24</sup> Green Budget Coalition, "[Green Budget Coalition's Submission to House of Commons Standing Committee on Finance](#)," written submission to FINA, 1st Session, 44th Parliament, August 2024.

<sup>25</sup> Ibid.

<sup>26</sup> Assembly of First Nations, "[Submission to House of Commons Standing Committee on Finance Pre-Budget Consultations in Advance of Budget 2025](#)," written submission to FINA, 1st Session, 44th Parliament, July 31, 2024.

### Recommendation 27

Provide new investments to support the federal mandate to develop and implement an Indigenous Justice Strategy, including revitalizing First Nations laws and legal systems and parallel reform of Canada’s legal system and legislation.<sup>27</sup>

### Recommendation 28

Provide capital investments to build, replace, repair, and expand First Nations schools and teacherages to eliminate overcrowding.<sup>28</sup>

### Recommendation 29

Invest across the drinking water supply chain to eliminate drinking water advisories in First Nations communities.<sup>29</sup>

### Recommendation 30

Address First Nations’ housing issues including overcrowding, unit replacement, new lot servicing, repair, on-reserve migration, and meeting *Accessible Canada Act* requirements through accessibility retrofits.<sup>30</sup>

### Recommendation 31

Invest in the Métis Nation through a co-developed, distinctions-based approach.<sup>31</sup>

### Recommendation 32

Transition to open work permits for migrant workers.<sup>32</sup>

---

<sup>27</sup> Assembly of First Nations, “Submission to House of Commons Standing Committee on Finance Pre-Budget Consultations in Advance of Budget 2025,” written submission to FINA, 1st Session, 44th Parliament, July 31, 2024.

<sup>28</sup> Ibid.

<sup>29</sup> Ibid.

<sup>30</sup> Ibid.

<sup>31</sup> Métis National Council, “[2025 Pre-Budget Submission to The House of Commons Standing Committee On Finance](#),” written submission to FINA, 1st Session, 44th Parliament, September 2024.

<sup>32</sup> Citizens for Public Justice, “[Pre-Budget Submission](#),” written submission to FINA, 1st Session, 44th Parliament, August 2024.

### Recommendation 33

Equip researchers, innovators and entrepreneurs with the resources and support they need to boost productivity growth in Canada by:

- implementing Budget 2024 funding commitments to graduate students and core federal research through the granting councils over the next five years and beyond;
- investing in mission-driven research and innovation endeavours of high opportunity for Canada to drive new areas of economic growth;
- supporting a strong pipeline to move more academic discoveries into industry and the marketplace; and
- investing in digital research infrastructure.<sup>33</sup>

### Recommendation 34

Establish a non-profit unit within federal government to provide long-term planning for the non-profit sector in Canada.<sup>34</sup>

### Recommendation 35

Make residents of Haida Gwaii eligible for the full Northern Resident's Tax Deduction.

### Recommendation 36

Work collaboratively with pilot representatives to enact effective flight time/duty time regulations to ensure the safety of passengers and flight crews.<sup>35</sup>

### Recommendation 37

Update the Canadian Aviation Regulations to require a minimum of at least two pilots on the flight deck for all commercial aviation operations to ensure the safety of passengers and flight crews.<sup>36</sup>

### Recommendation 38

Establish a Crown Corporation to connect rural communities and urban centers through regularly scheduled bus service.

---

<sup>33</sup> University of British Columbia, "[Submission to Pre-Budget Consultations in Advance of the 2025 Budget](#)," written submission to FINA, 1st Session, 44th Parliament, August 1, 2024.

<sup>34</sup> FINA, Evidence, 1st Session, 44th Parliament, November 7, 2024, 1605, (Ms. Katie Crocker, Chief Executive Officer, Affiliation of Multicultural Societies and Service Agencies of BC).

<sup>35</sup> Air Line Pilots Association Canada

<sup>36</sup> Ibid.



### **Recommendation 39**

Immediately allocate the \$4 billion to the National Indigenous Collaborative Housing Inc. (NICHl) for Urban/Rural Indigenous Housing currently held by the Canada Mortgage and Housing Corporation.<sup>37</sup>

### **Recommendation 40**

Establish a national Indigenous program with \$50 million annual funding for pre-development funds to mobilize Urban/Rural Indigenous communities, giving them an opportunity to acquire land and ensure projects are shovel ready.<sup>38</sup>

### **Recommendation 41**

Provide long-term national funding for NICHl to:

- do the work necessary to engage and be a meaningful voice of Urban/Rural Indigenous Housing Providers across Canada;
- perform research on Indigenous housing in urban rural and northern areas; and
- support Urban Indigenous Communities to bring service providers together to create holistic housing plans.<sup>39</sup>

### **Recommendation 42**

Reintroduce a robust Social Housing Program similar to the one established under Section 56.1 of the National Housing Act (including the provisions of Section 95).<sup>40</sup>

### **Recommendation 43**

Provide funding for new a home ownership program to be developed by Urban/Rural Indigenous housing providers who will deliver that program through NICHl.<sup>41</sup>

### **Recommendation 44**

Create a National Indigenous Housing Ombudsperson to evaluate and publicly report on the performance of governments in relation to Urban/Indigenous housing.<sup>42</sup>

---

<sup>37</sup> Lu'ma Native Housing Society

<sup>38</sup> Ibid.

<sup>39</sup> Ibid.

<sup>40</sup> Ibid.

<sup>41</sup> Ibid.

<sup>42</sup> Ibid.

