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Chair

Mr. Rob Merrifield

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• (1530)

[English]

The Chair (Mr. Rob Merrifield (Yellowhead, CPC)): I would like to call the meeting to order.

I want to let the committee know that we're dealing with a private member's bill today. It's Bill C-219, an act to amend the Income Tax Act for deduction for volunteer emergency services.

We have with us the department, and we have a series of witnesses I'll introduce as I yield the floor to them. The department will be here to answer any questions.

Mr. Wallace.

Mr. Mike Wallace (Burlington, CPC): Mr. Chair, I appreciate that we're getting started on this private member's bill, Bill C-219, I believe it was. It was Bill C-273 before. I've continued to do some research on this in between, and I'm going to move that we ask for an extension, which we did last time but failed to get. I have a couple of reasons for that.

As I've done even more research on the issue, I have come to the conclusion that we need a more detailed response, and not just from the people here today. There are other people I want here as witnesses. I think the mover of the bill should be here, and I'd like to see finance department staff at the actual table to discuss the issue. So a number of meetings will be required for this.

I looked at the report on Bill C-273, which my colleague from the Liberals, who spoke against the extension last time, signed. There are some issues there. The bill was gutted before. I don't think there have been many changes, and I want to be able to discuss those changes. I don't think we can do it in the timeframe that's available to us. I am moving for the extension so we can deal with this properly in the fall.

The Chair: We have a motion. We dealt with this. We need consent to carry on with this.

Monsieur Crête.

[Translation]

Mr. Paul Crête (Montmagny—L'Islet—Kamouraska—Rivière-du-Loup, BQ): I am sorry that we have to make our witnesses wait, but there is still an important outstanding issue to resolve. We had decided that by the end of the session, the issue of commercial paper would be our primary subject. Last week, we were forced to have a vote to decide whether or not we would continue debate on the bill in question. Mr. Wallace suggested we defer the matter, but I

did not understand how long the delay would be. Whatever the case may have been, it was a matter of extending the timeline.

[English]

The Chair: It was thirty sitting days.

[Translation]

Mr. Paul Crête: My hope is that we will set aside some time to think about this and come up with a possible solution. However, I want commercial paper to remain our priority, as previously decided, because I believe that it is important to hold hearings on this subject as quickly as possible. The committee already made a decision. The decision expressed was rather clear.

I do not know the Liberals' position; the Bloc Québécois, however, insists that if we do not hold an additional discussion on a 30-day extension, we will be voting against this motion. If this is the case, it takes us back to the same point we were at last week, and the committee will not be satisfied.

Could we hold the meeting, delay the vote, and in the meantime allow for parties to come to some sort of compromise? If we are voting on the motion as it stands, we will be voting against it, because we believe that it is possible to hold hearings on commercial paper while having a debate on this bill.

• (1535)

[English]

The Chair: This was a dilemma I was in last week with the chair because today we were supposed to be on asset-backed commercial paper. But as the tradition of the committee is that the private member's bill had to be reported by Wednesday, it takes precedence if we're going to deal with it. I had indication from members that they needed to have witnesses brought forward, so that took precedence in this case.

I agree with you. If this were delayed 30 days, that would give us ample time, and we could deal then, for the remainder of the time we have, with asset-backed commercial paper, from now and for whatever time we have left. I am fully prepared to do that. That would take the pressure off, and it would give us ample time in the fall to deal with this piece of legislation.

That's the dilemma I was in last week. The only way we can go back to asset-backed commercial paper would be to have the extension, and that's the way I would see it.

Mr. Pacetti.

Mr. Massimo Pacetti (Saint-Léonard—Saint-Michel, Lib.): I think we already spoke about this last week. The only way you're going to get to vote back on the 30-day extension is if we have unanimous consent. I'm not willing to give that.

If people around the table feel they need to have witnesses, we'll have witnesses. But this is an easy bill, a slam dunk, and you'll see that everybody is in favour of it. If not, we vote it down. But there is no need for a 30-day extension. We had 30 days, and we didn't do anything with the 30 days.

Out of respect for the witnesses, they are here and we asked them to be here, and we're going to go to the asset-backed commercial paper on Monday. I think that's what we decided last week. So we should not go around in circles, as I think this is pretty straightforward.

The Chair: I have just one clarification to make from my position, which is that we would likely go back to hearing witnesses on this on Monday, rather than dealing with asset-backed commercial paper, if we don't get an extension. Nonetheless, it would have to be reported by the end of Monday.

Mr. Massimo Pacetti: We have to report back by Monday.

The Chair: Yes, that's right.

Mr. Menzies.

Mr. Ted Menzies (MacLeod, CPC): I have just a few points on this. Three of the permanent members on this committee weren't here to discuss this very serious matter. While Mr. Pacetti suggests that all people are in favour of it, this is an identical bill to what we dealt with in the last Parliament, and it was voted against by members of this committee. So to assume that we're all in favour of it, to assume that anything's changed....

We still have some concerns about who all of this encompasses, and we need to hear from witnesses. We need to hear from the department. We need to hear, number one, from the author of the bill to explain to us what the difference is, if there is any difference. And the way I read it, there's a minimal difference.

I don't think we have time to do it justice, and I'd hate to see it move too quickly through, just because of a deadline that could be extended if these members saw fit to do this bill proper justice and to let us hear the proper witnesses, all of the witnesses we need to hear. There is no consensus around this table—and I have quotes to back that up from the last time.

This is the same bill. I don't know why people would have changed their minds. So I think it's only fair to the author of this bill, and to the legislation and to the firefighters, that we do give due diligence to this, and grant an extension so that we can listen to all of the witnesses and get on with what we promised Canadians we would do, to hear about asset-backed commercial paper.

The Chair: Mr. McKay.

Hon. John McKay (Scarborough—Guildwood, Lib.): I agree with Mr. Menzies and Mr. Wallace. This bill is substantially the same in form as a previous bill in a previous Parliament. There were some definitional problems of what constitutes a volunteer. There are some problems as to how you keep track of the time. There are some problems as to what constitutes volunteer hours—you know, does

sitting around a fire station playing cards count as volunteer hours, and all of that kind of stuff.

So there were some problems with it in the last Parliament and we explored some of those problems. Those problems deserve a fair hearing. Possibly Mr. Easter has some answers to those problems, which we haven't heard, so I'd support an extension.

And I think Mr. Crête is right. We should be getting back to asset-backed commercial paper. I think that's a far more significant issue.

The Chair: This is my dilemma. I'd love to go back to asset-backed commercial paper. If we have the 30-day extension, that sounds reasonable to me, and then we would proceed with that in the light of whatever time we have left between now and when we rise at the end of next week.

Mr. Pacetti, go ahead.

• (1540)

Mr. Massimo Pacetti: We have to report the bill back by Monday.

The Chair: An extension of 30 days would allow that.

Mr. Massimo Pacetti: So we can deal with the asset-backed commercial paper on Monday. We only have tomorrow and Wednesday. You're not going to get anybody here for asset-backed commercial paper. So we should just deal with this bill and get it over with. That's it. We vote it up, or we vote it down.

We do have the report from the last parliamentary session. Some of the members across this table were in favour and some were not. There are these points we can address. We could call the mover of the motion and he could address them and then we could decide.

I don't know why we have to give 30 days, as we're not going to get to it in 30 days anyway.

The Chair: Just for the committee's information, we will not have a meeting on Wednesday because of what's going on in the House.

Mr. Wallace.

Mr. Mike Wallace: I agree, obviously, with Mr. McKay that we need the delay. There were ten points put in a report issued to the House of Commons on the previous bill, Bill C-273, on things that needed to be fixed before we could move forward—ten items. And I'd like to hear not only from the mover, but also from those who are affected by this, and from the Department of Finance.

In looking at the two bills, I don't see how any of those things were addressed—none of the ten. And to say that we can quickly pass this through or turn it down doesn't give me, as a parliamentarian, the right to question the witnesses.

Now, I'm willing to deal with the witnesses who are here today or to proceed with talking with them today about this item, but with the understanding that we will have an extension and will go back to the asset-backed commercial paper, get that report done or get on with it, and then get back to this early in the fall.

Mr. Pacetti was a part of that committee. He voted against it the last time, based on the minutes from the meeting.

The Chair: Mr. Pacetti.

Mr. Massimo Pacetti: I want to answer that.

I was the one who signed the report. I was the one who was chairing, so I didn't vote for or against it. We had the nine or ten points, and I have those here in front of me. If the mover of the bill chose not to address those points, that's his prerogative.

I think we should get to it. I don't know why you want it delayed for 30 days. Last week you said you hadn't had a chance to even look at it. You have the summary of the points that were made. We have the mover of the bill come forward. We have the department officials. We ask them whether there have been any changes to their position, and we deal with the bill. I don't know why we need an extra 30 days.

The Chair: From my perspective, there was a motion indicating that the committee wanted to do asset-backed commercial paper, and it's a way to get to that in an accelerated way.

Mr. Wallace.

Mr. Mike Wallace: I understand that procedurally to move a motion that is exactly the same as before, I need unanimous consent. I'll make my motion 29 days, so it's not exactly as it was before. It can be 31 days or whatever it takes. Give me a number that's different. We need more time on this, period.

The Chair: Let me do it this way. The clerk needs some time to check the rules. I'll allow him that time. In the meantime, we'll go on with some of our witnesses and deal with this later in the meeting.

Are the movers okay with that?

Mr. Mike Wallace: Yes.

The Chair: We'll defer a vote on this, because we need some information from the clerk. Let's move on to our witnesses.

I'm sorry about that, but these things happen at committees.

From Volunteer Canada, we have Ruth MacKenzie, who is the president. Thank you for coming. The floor is yours.

Ms. Ruth MacKenzie (President, Volunteer Canada): Thank you very much.

Mr. Chair, members of the Standing Committee on Finance, I feel privileged to be invited here today. This is important work that you are undertaking, and it's notable that you have recognized the critical importance of emergency services volunteers, firefighters, ambulance attendants, and search and rescue personnel. Thank you for that.

For 30 years, Volunteer Canada has been the national voice for volunteerism. Our role at the national level is to promote and strengthen volunteerism so it remains a strong and vibrant force in our country. We develop programs that support volunteer involvement so that voluntary organizations on the ground and in communities can concentrate their efforts on their important missions. By accessing information and utilizing tools developed by Volunteer Canada, they know that their volunteer programs are well managed, the contribution of their volunteers is maximized, and the experience of volunteering for individual Canadians is the best it can be, so they continue to come back, and they continue to contribute to communities and to causes.

We also ensure that volunteering is considered and integrated in public policy dialogues, such as dialogues taking place today, to

ensure that volunteerism is well understood and receives the support it deserves and needs.

Values related to volunteer involvement are strong in this country, with 45% of Canadians—approximately 12 million Canadians—contributing almost two billion hours of volunteer service each year, the equivalent of one million full-time jobs. But deeply concerning is that much comes from a few. Only 11% of Canadians contribute approximately 77% of the volunteer hours in this country. And more troubling still is that the 11% is made up primarily of older adults in the 65-plus age group.

If we do not find a way to engage older generations and future generations to ensure their contributions are maximized, volunteer involvement in Canada is at risk. And because volunteerism impacts absolutely every facet of our social fabric, our way of life, which we value so deeply, is also at risk.

Much of what we take for granted is delivered to us by volunteers: community health care; arts and heritage; environment; green space; minor sports; disaster relief, of course; fundraising; support for education; and social services. The work of volunteers is an essential service, but some work is more essential than others, and that's what brings us here today.

Let me start by saying that I absolutely support this bill that is up for discussion and consideration today, and I look forward to telling you why Volunteer Canada would support its implementation, but I also have some cautionary points.

I think most would agree that, broadly defined, a volunteer is someone who contributes their time of their own free will for the betterment of others, and does so without the expectation of financial remuneration.

There is a significant push for the voluntary sector to begin articulating volunteer involvement within an economic framework, both to articulate the cost savings of utilizing volunteers over paid staff, and to demonstrate impact through a social accounting model that integrates an organization's expanded reach or influence or results attained by volunteers. This is important, but it also necessitates consideration of the impact of articulating the economic value of volunteering in the longer term.

There is an entire foundation or ethos of volunteering that simply cannot be measured in numbers. How do you identify the dollar value of holding the hand of someone in a palliative care bed in their final days, or the sheer joy or renewed self-confidence of a young person with cerebral palsy who shoots his first basket after being coached for months by a volunteer? The fact that someone has been there because they wanted to be there and not because they are paid to be there is what volunteering is all about. You just can't measure that. And I worry that considering volunteering at times through an economic lens might lead to volunteering always being considered through an economic lens. The fundamental values of volunteer involvement need to be protected.

Economic incentives to volunteer also have the potential to impact the underlying concept of volunteerism. Tax incentives frequently benefit primarily those on the higher ends of the income scale. And further, there is little evidence that suggests we know definitively that this is an incentive. There are a number of unanswered questions regarding the real benefit or associated incentive of such an approach.

Does measuring volunteerism in economic terms detract from its inherent value and thereby diminish the importance of the underlying passion or qualitative component of volunteering? Do we know that providing an economic incentive such as a tax credit will result in increased engagement? Will individuals volunteering to the associated maximum number of hours then drop off? Will providing tax incentives for one cohort of volunteers have a detrimental effect on the engagement rates of other cohorts of volunteers who are not provided with such a benefit?

We also need to consider the administrative burden associated with the record-keeping and reporting necessary to ensure accountability of such a program, to ensure that we are not positively impacting volunteer involvement while negatively impacting our ability to manage those volunteers well.

• (1545)

That said, some acts of volunteerism are more essential than others, or are simply different. As such, a different approach may be required to address specific needs or issues. Again, in that regard I support this bill.

Most individuals who volunteer have the option of contributing their time when it's convenient for them or their families and it fits with their career demands. Obviously this is a key issue for emergency services volunteers. A fire or an avalanche does not wait until after 5 p.m. or until Saturday morning. The fact that these individuals make themselves available when their pagers sound, on the spot, regardless of where they are or what they're doing, means there's significant potential for their volunteer activity to impact their lives, their families, and their work, and that means economically. This needs to be considered and this needs to be supported through Bill C-219.

I cannot say it better than it has been said before in the context of these examinations: we ask a lot of someone whose job it is to run into a burning building when everyone else is running out. That's doubly true for those who do so as a volunteer. That needs to be taken into account, and this bill does that.

There is an economic barrier to volunteering. The degree of personal expenses contributed by those who volunteer for emergency services is significant. We are not asking for those expenses to be reimbursed—in fact, it would not likely be at all possible—but Bill C-219 is certainly a step toward recognizing and compensating for at least a portion of that.

Volunteer recruitment and retention is a huge issue sector-wide. We need to consider the impact of volunteer contribution dropping off as a result of our older generation of volunteers retiring and as a result of a variety of other reasons. Our communities, our social fabric, our way of life would all look dramatically different, but

again, the impact of recruitment challenges for emergency services volunteers is even more dramatic.

I was in Yellowknife recently, and I had the opportunity to speak with someone from an outlying community. He told me that they no longer had a volunteer fire department at all. They didn't have any volunteers willing to take on that role. I know you all know what that means. If Bill C-219 can in any way ensure that this situation is mitigated, that people are motivated through this incentive to step up and volunteer for this vital role in their community—in even one community—the bill will have achieved its purpose and goal.

I spoke earlier of some cautionary notes. In conclusion, I want to say that those concerns are in no way insurmountable. In rolling this bill out, should it be passed, some carefully crafted messaging can present the unique and special context of volunteer involvement in emergency services as distinct from the broader volunteer cohort. Ensuring and providing at the implementation stages the necessary resources to manage the accountability and record-keeping will mean that this is not a further burden on an already burdened sector.

Volunteers are a vital and critical resource to our country and to our communities. They deserve to be recognized for the role they play in keeping our communities safe and healthy and vibrant. Bill C-219 is an important and enormous opportunity for this government to demonstrate that support in a way that is real and tangible and meaningful to voluntary organizations and to the citizens of this country who are our volunteers.

Thank you.

• (1550)

The Chair: Thank you very much.

We'll now move on to Conrad Sauvé of the Canadian Red Cross. The floor is yours, sir.

[*Translation*]

Mr. Conrad Sauvé (Conrad Sauvé, Secretary General and Chief Executive Officer, Canadian Red Cross): Thank you, Mr. Chair and members of the committee.

On behalf of the Canadian Red Cross, I wish to thank you for this invitation to appear before the Standing Committee on Finance.

My name is Conrad Sauvé. I am the Secretary General and CEO of the Canadian Red Cross. With me today is my colleague, Mr. Don Shropshire, National Director, Disaster Management Branch.

I wish to speak to you briefly about the mandate of the Canadian Red Cross before discussing Bill C-219, An Act to amend the Income Tax Act (deduction for volunteer emergency service).

As you know, the Canadian Red Cross is a volunteer, humanitarian, non-profit organization with one single mission: to act as an auxiliary to the public authorities.

Thanks to the dedication and expertise of our thousands of volunteers, supported by our paid employees, we play an important role in activities related to emergency preparedness, mitigation, and recovery, in addition to response. The Canadian Red Cross acts as a bridge between government, civil society, and communities.

The emblems of the Red Cross and Red Crescent represent the most significant humanitarian movement in the world. It is made up of more than 100 million members and volunteers from 186 countries, and delivers programs and services related to emergency preparedness, development and recovery. Each year, the Canadian Red Cross sends more than 100 professional humanitarian workers abroad.

Today, I am here to state the support of the Canadian Red Cross for Bill C-219. This bill is a first step towards greater recognition and appreciation of volunteers who work with organizations such as ours to provide emergency social services and to meet the basic needs of the most vulnerable. We support any initiative that seeks to support and reinforce the recognition, recruitment and retention of volunteers who make up the cornerstone of the Red Cross.

Nonetheless, we wish to share with you a few of our observations and recommendations concerning information that is either ambiguous or missing from this proposed legislation.

• (1555)

[English]

Mr. Chair, as the voluntary sector shifts in Canada, it is our view that Bill C-219 is a positive step that can be a real added value to volunteer recruitment and retention. While volunteers do not join an organization for the purpose of getting something financial in return, Bill C-219 demonstrates recognition for the real value of the work volunteers do within their communities.

At present governments at all levels depend heavily on the voluntary sector for emergency response expertise, specialized skills and resources, and an ability to quickly adapt and respond to emerging situations. It has capacities that the public authorities require in an event of an emergency, including the ability to mobilize volunteers, access local networks, and utilize acquired knowledge about the community. The sector also offers practical experience in logistics, communications, and event management.

In summary, the voluntary sector contributes not only its tangible human and physical resources, but also special means of activating them. Acknowledging the role of volunteers in emergency management means acknowledging the role and responsibility of well-prepared, proactive, and responsive communities.

No country—Canada included—can keep sufficient staff on standby, ready to respond when disaster strikes. That is where the important skills of the Canadian Red Cross volunteers come in. These volunteers are not traditional, and I join in what Ruth was saying earlier. By that I mean they are not the workers who set aside time each week to help a worthy cause. Rather, they are well-trained and on call to help at any moment's notice. This is what sets emergency response volunteers apart. Both government and non-government actors, including the full range of voluntary organizations, are key to enhancing emergency preparedness, response, and recovery capacities in Canada.

Therefore, we believe Bill C-219 is good, in that it acknowledges the work performed by some emergency service volunteers. It will be important for the committee to ensure that the interpretation of the bill takes into account the whole spectrum of volunteer work related to emergency preparedness, response, recovery, and mitigation

activities. This would be well aligned and supportive of the government's priorities in promoting public emergency awareness and preparedness across the country.

Mr. Chair, allow me now to discuss specific sections of the bill and suggest some changes.

Clause 1 talks about the taxpayer performing volunteer service as an ambulance technician, a firefighter, or a person who assists in the search and rescue of individuals or in other emergency situations.

The Canadian Red Cross's strategic focus, operational capabilities, and resources make us one of the principal entities in the voluntary sector in emergency management. In fact, I would suggest that the Canadian Red Cross is currently a national asset working very closely with all public authorities through pre-signed agreements in emergency management.

We signed an MOU with the Minister of Public Safety in 2006, which is indicative of a close and cooperative relationship with the federal government. Our MOU refers to enhanced collaboration in matters of emergency management, which includes activities related to emergency preparedness, mitigation, and recovery, in addition to response.

The Canadian Red Cross urges the committee to adopt a more inclusive and explicit definition of the type of volunteer service that a taxpayer could perform to be eligible for tax deduction. The type of volunteer service recognized should include all emergency phases: mitigation, preparedness, response, and recovery.

Under clause 2, proposed paragraph 60.03(3) states that volunteer services would include time spent in training and in carrying out any related duties requested by the municipality or the public authority.

We are pleased with and supportive of this recognition of the time and money that volunteers invest in training to be able to perform voluntary emergency services. However, we suggest that the phrase "any related other duties that are requested" be more explicit and specify duties related to emergency preparedness education and training.

One of the many responsibilities of the Government of Canada includes a coordination role in the provision of assistance to provinces other than the provision of financial assistance, conducting exercises, and providing education and training related to emergency management.

Evidence of several major disaster operations—the ice storm, the Saguenay, the Manitoba floods, SARS—indicates that it's critical to secure and mobilize the appropriate workforce and materials when facing a large disaster.

• (1600)

The Canadian Red Cross has an important place in Canada's emergency preparedness and response plan, and can and must make a vital contribution before, during, and after an emergency. We need to build this surge capacity to mobilize volunteers and civil society organizations so we can adequately respond to natural and man-made disasters that can change lives and entire communities in a moment's notice.

Proposed wording for clause 1 of the bill is included with our submission to the committee.

[Translation]

Mr. Chairman and members of the committee, thank you for your attention. I will be pleased to answer your questions.

[English]

The Chair: Thank you for your presentation.

We'll get to the questions in a few minutes, but we'll hear first from the Canadian Coast Guard Auxiliary.

Malcolm Dunderdale, the floor is yours, sir.

Mr. Malcolm Dunderdale (President and Chair, Canadian Coast Guard Auxiliary (National) Inc.): Good afternoon, Mr. Chair and ladies and gentlemen of the standing committee. I am pleased to be here. Thank you for your time.

I arrived here late last night from Canada's most westerly domain, the Queen Charlotte Islands. I want to speak for a few moments on this subject.

Just so you know, I am a volunteer.

The Canadian Coast Guard Auxiliary is a non-profit organization made up of 4,200 volunteers across Canada. The auxiliary has been in existence since 1978, providing assistance to the Coast Guard and Transport Canada with search and rescue and safe boating programs now for 30 years. In 2007 alone, our members conducted a total of 1,829 search and rescue missions at the request of the Canadian Joint Rescue Coordination Centres.

Since its inception, members of the Canadian Coast Guard Auxiliary have responded to over 48,000 maritime search and rescue incidents. Every year, about 25% of all marine search and rescue incidents in Canada are handled by the Canadian Coast Guard Auxiliary volunteers. In addition to these tasks, the auxiliary also maintains an emphasis on training its members, who took part in most of 1,600 search and rescue exercises last year alone.

Canadian Coast Guard Auxiliary members donate not only their time, but also volunteer 1,200 privately owned vessels to the Government of Canada for search and rescue purposes. These vessels are expensive to own and operate, especially with rising fuel costs. Canadian Coast Guard Auxiliary members are only reimbursed for out-of-pocket expenses associated with an actual rescue, and receive no assistance in purchasing vessels or equipment. The resources made available to the Canadian Coast Guard and Transport Canada are considerable, and the contribution of our volunteers is significant. We accumulated around 115,000 volunteer hours last year alone.

Among numerous recognitions, the Coast Guard Auxiliary received the 1997 award of excellence for outstanding contribution to transportation in Canada. In 1998 and 2006, our chief executive officers at the time were presented with the outstanding search and rescue achievement award by the National Search and Rescue Secretariat.

The auxiliary operates these search and rescue units with an annual allocation of \$4.9 million from the contribution agreements

signed by the Canadian Coast Guard. In terms of cost-effectiveness, a report produced in 2003 by the audit and evaluation directorate at Fisheries and Oceans Canada concluded that for each dollar invested in the auxiliary, the Canadian Coast Guard has access to \$37 of service. That is, for every \$1 expended there are cost savings of \$37 to the Government of Canada.

Since 2001, the Canadian Coast Guard Auxiliary has been making representations to the Minister of Finance in order to address the inequity of the current Income Tax Act. We wrote several letters to Minister Paul Martin and Minister John Manley, and I have to say that the replies we got were very disappointing.

The current legislation allows emergency service volunteers to apply for a \$1,000 exemption if they receive a payment of \$1,000 as compensation from a public authority. When our volunteers, who do not get that compensation, spend their own money to purchase equipment such as floatation suits, helmets, distress flares, and strobe lights in order to ensure their own safety, they are not allowed to claim the exemption. Ironically, only a volunteer who is provided with money to buy safety equipment can claim that deduction. As it stands now, the Income Tax Act is penalizing our volunteers and discouraging people from joining a rescue organization such as the Canadian Coast Guard Auxiliary.

In its current state, the act is unfair to the volunteer component of the national search and rescue system. Search and rescue volunteers who scour the ground when a plane goes down, search the bush when a child goes missing, or brave storms and gale-force winds to rescue a distressed mariner, receive no tax breaks for the inevitable out-of-pocket expenses they engage to conduct their volunteer lifesaving tasks.

•(1605)

We strongly believe that Bill C-219 will address and fix the inequity of the current Income Tax Act and provide a much-needed incentive for Canadians to volunteer and join search and rescue organizations such as the Canadian Coast Guard Auxiliary, the Search and Rescue Volunteer Association of Canada, and the Civil Air Search and Rescue Association, all volunteer associations.

The legislation will ensure that those who do not receive honorariums from a government, municipality, or other public authority, and yet provide the same type of service, are also given a form of compensation.

Businesses receive tax breaks for entertaining clients, watching professional athletes from corporate boxes, while sports teams receive tax benefits. Yet volunteers who are prepared to slog through muskeg, brave blizzards, and go to sea in winter storms when others stay in safe harbours receive no tax breaks.

Are any Canadians more deserving of tax breaks than the search and rescue volunteers? I don't think so. So why do certain paid volunteers get a \$1,000 tax deduction, while unpaid yet totally committed search and rescue volunteers get nothing? This is inconsistent and discriminatory to true volunteers.

The Canadian Coast Guard Auxiliary is fully supportive of Bill C-219.

If you have any questions I'll be happy to take them.

Thank you.

The Chair: Thank you very much.

Now we have our last presenter, Michael Buda from the Federation of Canadian Municipalities. The floor is yours.

Mr. Michael Buda (Acting Deputy Director, Policy, Federation of Canadian Municipalities): Thank you, Mr. Chairman and members of the committee, for inviting us to appear.

We're here to speak in support of Bill C-219, and in particular we'd like to support the principle of recognizing and rewarding the dedication of volunteer emergency workers.

As I think you know, FCM represents 1,600 municipalities from coast to coast to coast that represent just about 90% of the Canadian population, and our board of directors formally supports the principles of this bill.

I do want to pass on the regrets of our new president, the mayor of Sherbrooke, Mr. Jean Perrault, as well as our CEO, Brock Carlton, who otherwise would have liked to be here today but for the short notice.

I also want to note that Brian Linklater, who represents the Canadian Association of Fire Chiefs, is actually in the audience today observing. He did not receive an invitation to speak today, I note, owing to the short notice. He has said that he'd be willing to answer questions if that would be of interest to the committee.

I'd like to begin my presentation by saying that emergency services are responsible for protecting, as you know, the lives and property of a significant percentage of Canadians. In fact, 91% of fire departments in Canada are served exclusively by volunteer firefighters and officers. Virtually all communities of less than 10,000 are served by volunteer fire departments, and most communities of less than 50,000 have a blended service. Indeed, actually the city we're in right now has volunteer firefighters protecting its rural areas. So this is a very widespread activity. Communities such as the town of Drayton Valley, for example, in the chair's riding, are served by volunteer firefighters.

In rural and remote communities, these volunteers are truly the backbone of front-line response. However, many volunteer services, including fire departments, are facing severe challenges related to recruiting and retaining the personnel required to protect their community. Without measures to encourage volunteering, municipalities will be forced to either reduce protection, as I believe Ruth had an anecdote there, or increase the burden on already over-extended ratepayers. That's where we believe Bill C-219 can help.

While we support Bill C-219 in principle, we are interested in ensuring that the additional administrative burden upon rural municipalities in particular is minimized to the greatest extent possible. That's certainly one of the purposes for which we're here today, to ensure that we're not adding expense or diverting scarce resources, in particular from Canada's smallest municipalities, to meet the recording and reporting needs that are noted in this bill. It would certainly undermine the intent of this bill if municipalities were forced to take on an undue administrative burden.

That said, as you'll see in the Canadian Association of Fire Chiefs pre-budget submission—I believe it was in 2007—that responded to the 10 points of this committee from its last appearance, record-keeping in volunteer fire departments is actually already very substantial. So in terms of responding to that particular issue, from this committee's previous look at this bill, that is not as much of an issue.

As I think you know, all municipalities, especially rural communities, are already stretched beyond their fiscal capacity. Out of every tax dollar collected, the federal government and provincial governments take 92¢. That leaves just 8¢ of every tax dollar for municipal governments. At the same time, municipal governments are also delivering a growing range of programs and services that far exceed their original mandate, including emergency preparedness and security. As was highlighted in our recent report on policing costs that was released just a few weeks ago, public security, which includes police and fire services, accounts for nearly 20% of municipal operating budgets. That's the single largest budget item. Fire and police protection is the fastest-growing area of municipal spending.

By using volunteer fire departments, many communities across Canada, especially those represented on this committee, are able to provide fire emergency protection in a financially sustainable way. In fact, in many of those cases, without volunteer fire services, as Ruth pointed out, those types of services would either have to be reduced or cancelled, or rate increases to payers of property tax would be very substantial.

In addition, as has been noted by all witnesses today, volunteer emergency workers risk their own safety to protect the lives, property, and businesses of others in their community and are forgoing income of their own. Without these brave individuals, ratepayers would be forced to pay an even higher rate for the cost for protective services.

FCM is willing to work with this committee and the federal government, especially the finance department, CRA, and other stakeholders, to ensure the successful implementation of Bill C-219—in particular, the administrative requirements.

• (1610)

I think the message you want to leave is that by working together, Canada's smaller communities and the Government of Canada can promote and retain front-line emergency workers in Canada's communities, and by doing that help support the sustainability of rural, remote, and northern Canada, which is certainly a prime interest of FCM as an organization and, I know, of all of Parliament. We see this as part of a larger partnership between the federal government and municipalities across Canada.

Thank you.

The Chair: Thank you all for your presentations.

We'll now move to the question-and-answer portion. Go ahead, Mr. Pacetti.

Mr. Massimo Pacetti: I thank the witnesses.

There was some talking going on, but it was mainly procedure. Most of the MPs are well disciplined, and we actually listen; it was nothing personal, and I want to make sure you understand that.

Thanks for coming.

I have a couple of questions for Ms. MacKenzie.

Of the groups you represent, how many people would be affected by this bill?

Ms. Ruth MacKenzie: I don't have the statistics at hand, but the statistic floating around firefighting services is that approximately 85% of firefighting services in this country are delivered by volunteers. It varies from province to province, but I believe that's the average across the country.

Mr. Massimo Pacetti: Does your organization represent the volunteer firemen, or any type of emergency service?

Ms. Ruth MacKenzie: We're a national organization that promotes and works to strengthen volunteerism in the broadest sense. We work in partnership with voluntary organizations and provide them with tools and resources that help them to effectively engage their volunteers. We wouldn't work specifically with that cohort of volunteers, but we would work broadly with the organizations that represent that cohort of volunteers and involve people in emergency services.

Mr. Massimo Pacetti: Through your membership, would you directly service the volunteer firemen or emergency workers?

Ms. Ruth MacKenzie: We would not directly service them, but organizations that provide those services would be members of Volunteer Canada, or could be. At the community level there are volunteer centres—Volunteer Ottawa here in Ottawa, for example—that also work to promote and strengthen volunteerism. They would work closely with those associations at the community level.

• (1615)

Mr. Massimo Pacetti: Would you see this bill as a stepping stone for future deductions for all volunteers?

Ms. Ruth MacKenzie: I hope not. I think that's what I said initially. I think there are some very concerning implications around starting to articulate volunteerism in an economic sense. I would never want this to be seen as the tip of the pyramid to have that implemented across the sector. I think that could be hugely damaging to the fundamental ethos or values of what volunteering is all about. I do think this is a unique group within the context of volunteers in Canada.

Mr. Massimo Pacetti: That's great.

Monsieur Sauvé, will you forward the amendment that you have to the clerk, if possible?

Mr. Conrad Sauvé: Yes.

Mr. Massimo Pacetti: How many people in your organization would qualify for the deduction as the bill is written right now?

Mr. Conrad Sauvé: There would be about 5,000.

Mr. Massimo Pacetti: If we were to extend or enlarge the group, how many would it be then?

Mr. Conrad Sauvé: We're not looking at enlarging it, really, and that was clear in the presentation. We're talking about the ones who

deal in emergency. We're going to increase that group to maybe 10,000 in the years to come in terms of capacity, but it doesn't touch all volunteers.

Mr. Massimo Pacetti: Mr. Dunderdale, to clarify, in your statement did you say that right now a volunteer who is compensated for \$1,000 worth of work would get a \$1,000 deduction?

Mr. Malcolm Dunderdale: Those are paid volunteers that I'm talking about.

Mr. Massimo Pacetti: How does he get that?

Mr. Malcolm Dunderdale: He's paid, so he receives a T4. He obviously gets—

Mr. Massimo Pacetti: But there's no corresponding deduction against that \$1,000. Let's say he receives \$1,000 in pay; he wouldn't get a deduction off that \$1,000, would he?

Mr. Malcolm Dunderdale: Yes, in actual fact they do. That's why we find there's an inequity. That was my reason for it.

Mr. Massimo Pacetti: Mr. Buda, you say you don't want to burden the municipalities. First of all, do any of the big cities have any volunteer firemen or volunteer emergency workers?

Mr. Michael Buda: It's virtually all municipalities of 100,000 or less. Those between 10,000 and 50,000 have a large degree of blended services. As I said in my presentation, Ottawa is an example of a larger city with a contingent of volunteer firefighters. Halifax Regional Municipality is another.

It's only those large amalgamated communities that encompass large areas of rural regions. Generally this is a small and medium-sized community issue.

Mr. Massimo Pacetti: When we did look at this bill, we didn't have a problem with administration or an administrative burden with all the paperwork surrounding how people could obtain this deduction. Do you have any suggestions of how we could reduce that?

Mr. Michael Buda: For sure.

I should actually mention—and again, I mentioned it in my presentation—that the Canadian Association of Fire Chiefs made a very good submission in 2007, I believe, and Brian can correct me on that, I'm sure. They spoke specifically to that.

In fact, volunteer fire departments already have very, very extensive record keeping because of legal liability issues, and human resource issues as well, because of workers' compensation claims, for instance. Unfortunately, firefighters get hurt fairly frequently, and even if they are volunteers, they are covered by the WCB or WSIB, whatever province they are in.

In terms of streamlining it, this is really an implementation issue rather than a policy or legislative issue, but I think the key would be to ensure that the record keeping is able to draw on existing data already collected for things like workers' compensation, and the data required by legal reporting requirements.

My understanding from consultations with the CAFC is that the data are already there. We just need to make sure the record keeping or the reporting is done in a way that we're drawing on existing data. It really does sound like the data are already there.

Mr. Massimo Pacetti: Can I ask the question of Mr. Gingras?

Monsieur Gingras, do you have a comment on that, in terms of the administrative burden? What would it take to make you guys happy?

[Translation]

Mr. Yves Gingras (Chief, Employment and Education, Personal Income Tax Division, Tax Policy Branch, Department of Finance): My name is Yves Gingras and I am from the Personal Income Tax Section of the Department of Finance.

Currently in effect is an exemption on amounts that have been paid. It is incumbent upon cities and organizations to decide on the remittance of these amounts. Expenses of up to \$1,000 are exempted. No T4s are issued. That is the beauty of the current measure. If an amount has been paid out, there's no document to prepare. That is the nature of an exclusion. If this were a deduction, there would have to be recognition of a monetary amount. A T4 would be submitted to the Canada Revenue Agency and only then would the amounts be deducted. This is the rationale of the obligation to produce documents, based on which we can administer this measure and prevent cases of abuse.

• (1620)

Mr. Massimo Pacetti: For these deductions, could you not issue slips similar to those used for RRSPs or charity donations? Why issue a receipt of income and deduct this amount?

[English]

The Chair: The time has gone, so make a very, very quick answer.

[Translation]

Mr. Yves Gingras: The bill as it stands...

[English]

As worded, this is about a deduction, so this would have to be declared first and it would call for a T4 slip. That's how we understand the bill. Then there would be a deduction that would apply against all income, because this is a deduction that will go against the individual's income. This is the natural way or how it is done usually.

The Chair: Okay. Thank you very much.

Monsieur Crête.

[Translation]

Mr. Paul Crête: Thank you, Mr. Chair.

Last fall, I wrote to the Minister of Finance to propose that a measure equivalent to this bill be included in the budget. He replied in the negative. Allow me to read a part of his written reply:

An additional incentive to be added to the tax exemption of \$1,000 raises problems in terms of fairness. In fact, it would be difficult to justify a supplementary tax incentive to emergency service volunteers when there are so many volunteers who provide precious services to Canadians, and who do not draw any benefits under the Income Tax Act.

I would like to know your thoughts on this remark.

Mr. Conrad Sauvé: I think that ties into what I was saying. We, at the Canadian Red Cross, draw a distinction between volunteers who are on call 24 hours a day, who are trained and prepared to respond in an emergency situation, and all other volunteers. We are

already taking this into account in our management, from the very point that they are recruited. Volunteering regularly in an institution is not the same thing as being available 24 hours a day and being ready to act at any given moment.

Mr. Paul Crête: In light of that, you do not believe that it is difficult to justify such a credit, as the minister seems to believe.

Mr. Conrad Sauvé: In our case, no.

Mr. Paul Crête: Do any of the other witnesses have comments to make on that?

[English]

Ms. Ruth MacKenzie: I would certainly say there is a strong rationale for this tax credit, given the level of training, the on-call aspect of these volunteers, and the inherent risk they put themselves under in the execution of their volunteer duties, which certainly distinguish them from volunteers who coach sports or participate in election campaigns. All of those elements, and others, build enough of a case that they are a unique cohort within the framework of how volunteers engage in this country.

[Translation]

Mr. Paul Crête: Does someone wish to reply?

[English]

Mr. Malcolm Dunderdale: I want to be fair about this and say to you that it's not necessarily that just because my organization has 5,000 volunteer members, you're going to get 5,000 people applying for a \$1,000 or \$2,000 tax deduction. That's not fair.

We have a search-and-rescue management system that keeps an eye on each individual member, and if he or she puts in 100 hours, we know about it, and they become, of course, eligible. If they put in 200 hours, then they become eligible.

Maybe I shouldn't be saying this right now, but at this particular point in time I would, at a guess, say that we're looking at about 600 of our 5,000 members who would qualify for the \$1,000 deduction. And again, in all honesty and fairness, we're looking at about 400 who would benefit from the \$2,000 deduction. So I want you to know that in the grand scheme of things, you shouldn't look at the whole picture in our case, because some of our members don't put in 200 hours a year.

Thank you.

[Translation]

Mr. Paul Crête: You are no doubt aware that a lot of goodwill went into the drafting of this bill. We are in favour of recognizing this type of contribution. I recognize that certain arguments are well-founded. In fact, if we give tax deductions to those who have box tickets to a hockey game, why not grant similar deductions to those who carry out recognized volunteer work? That would be much better.

If you had been the Minister of Finance last fall, and were seeking to solve this issue, would you have included such a measure in a bill like this one, or proceeded differently? I'm not in any way challenging your support of this bill. This is not a trick question. I simply want to make sure that given the general state of the economy, you would have opted for making amendments to the Income Tax Act to cover all possible situations. Would you have proposed a bill such as this one, would you have made additions to legislation, or would you have proceeded in an entirely different way?

•(1625)

Mr. Conrad Sauvé: We had called for broadening of the exemption to include work-related preparedness, response in an emergency situation, and recovery. In fact, we often focus solely on that aspect.

Mr. Paul Crête: You talk about recovery; what do you mean by that?

Mr. Conrad Sauvé: It refers to assistance provided to victims in the aftermath of an emergency. We just had to shut down our offices in New Brunswick, following the floods. In this context, I'm referring to caring for victims.

Mr. Paul Crête: From what I gather, therefore, you would make additions to the act, all the while preserving its spirit.

Mr. Conrad Sauvé: Absolutely.

Mr. Paul Crête: Are there any other comments on this subject?
[English]

Ms. Ruth MacKenzie: Well, I wouldn't have any concrete suggestions, but of course I think anything that recognizes the value and contribution of volunteers of this country, outside of simply saying that you recognize the value and contribution of volunteers in this country, would be helpful in recognizing the contribution they make. I just think that this is a small slice; I think it's something very small to recognize the contributions of volunteers who play a vital role in our communities, particularly rural and remote communities. It would have a huge impact.

[Translation]

Mr. Paul Crête: Thank you.

If there are no other comments, I'd like to ask Mr. Gingras a question.

This is my understanding of the explanations you provided earlier. Currently, and this remains unchanged, the first \$1,000 is simply not declared and is not taxable. You are adding a first increment of \$1,000 for the first 100 hours worked and a second increment of \$1,000 for 200 hours worked. Is that how you interpret the legislation?

Mr. Yves Gingras: Based on our understanding of the bill in its current form, if one is entitled to a deduction, one cannot obtain an exemption for \$1,000. The two measures are mutually exclusive, one cannot benefit from those two measures at the same time. An organization can recognize the number of hours worked, without providing remuneration. Under such circumstances, and this ties in to the point raised by Mr. Pacetti, a signed form indicating the number of hours worked serves that purpose. There is no amount of money that is taken into account.

Mr. Paul Crête: Once this bill is drafted, if the legislator wanted to maintain the non-taxable \$1,000 for every 100 hours, the tax credit and so on and so forth, how could this be provided for in the act, how could this be included? Would this require significant changes?

Mr. Yves Gingras: In fact, I would not wish to advise you on that point. It's a rather technical issue which falls outside my purview. However, I believe such a change would be a technical change...

Mr. Paul Crête: We would have to make sure that the bill is drafted in such a way as to consider that.

Mr. Yves Gingras: Indeed. It's not how the bill is written nor understood right now. Nor is that how we have calculated costs.

Mr. Paul Crête: Okay, that's fine.

Thank you.

[English]

The Chair: Thank you very much.

Mr. Wallace.

Mr. Mike Wallace: Thank you, Chair.

Thank you all for coming today. And thank you for volunteering your time and thanks to those volunteers you represent.

I have a number of questions. Just so you have two pieces of background information on me, I was a councillor for a municipality—Burlington, which now has 160,000 people in it—that has a composite fire force. And there are issues between the career firefighters and the volunteer firefighters. Being on the council side, I have some understanding of what some of those issues are.

The other piece you should know is that I also was involved with a children's charity that looked after physically disabled kids. We had lots of volunteers who did respite care on weekends for parents with physically disabled kids, and often the kids had other issues, such as developmental disabilities. It was a tremendous amount of work, and it didn't save any lives, to be frank with you, but it probably saved some families, some marriages, and some other things that are very important.

So the first issue I want to discuss is that I haven't made up my mind on this, to be perfectly frank with you, because I have some difficulty with our representing a certain segment or type of volunteers.

Ms. MacKenzie, you mentioned the training and everything they go through. But from your organization's point of view, are we not playing favourites here at the Government of Canada in terms of picking and choosing which volunteers are more deserving of a tax credit than others?

You used some examples on which I might agree with you. Coaching your local kids hockey team might not be as dangerous or as taxing, but there are other volunteer activities in this country that are very taxing on individuals and on families. Are we not running the danger, as a federal government, of picking and choosing one type of volunteer over another?

•(1630)

Ms. Ruth MacKenzie: I think all volunteer work is essential to our communities, and if we had a volunteer strike for even a single day, our communities would be at risk. We couldn't police this country without volunteers. We wouldn't have minor league sports. We wouldn't have elected officials.

So in answer to your question, yes, I think that is one side of the coin. But I also think there are some unique issues with the level of risk that emergency services volunteers undertake that are significantly different from those of someone who does respite service. And you know, to that family, that is absolutely essential—and you're right, it does save the context of a family unit. But I think this is unique. Again, people are expected to drop everything at a moment's notice. They need to have articulated agreements with their employers regarding their ability to do that when they're on call. That involves the employers in their volunteer work, and I think that's critically important.

I could go on.

Mr. Mike Wallace: You may not have been with them at the time or have been here, but do you know if your organization presented when the previous bill was here a couple of years ago?

Ms. Ruth MacKenzie: No, we did not.

Mr. Mike Wallace: You did not. Okay, thank you.

I have a question for Mr. Dunderdale.

Thank you for coming.

You highlighted something I didn't know about, which was that if you get paid by a government agency, there is a deduction available. You don't think that is fair. You're in favour of this bill, which adds another type of deduction for an additional type of volunteer—

Mr. Malcolm Dunderdale: It's for first responders.

Mr. Mike Wallace: —because they're a first responder and are not getting paid by a public body.

Are we not doing exactly what you didn't like in the previous one? Are we not just adding another layer of special treatment for another group? Isn't that what you were opposed to in the first place when you came here?

Mr. Malcolm Dunderdale: Well, as a first responder, I'll personally say from our organization's standpoint, it's pretty darned hard for us to get volunteers who are going to put their lives on the line to save others. It's really difficult for us. And any incentive that we could possibly give them—and hopefully the government would, too—would make it much easier for us to bring on board and retain these members. I think it would be a wonderful thing to actually be able to provide....

I'm not talking about what I discussed earlier about \$1,000; I'm saying that for a paid person who earns say \$10,000, one thousand dollars of that would be deductible. I'd like to see equity across the board between paid volunteers and non-paid volunteers.

Mr. Mike Wallace: Okay.

Mr. Sauv , you have two amendments. Has your organization provided those amendments to the mover of the motion?

Mr. Conrad Sauv : I'm sorry...?

Mr. Mike Wallace: Has your organization provided those two amendments to the mover of the bill?

Mr. Conrad Sauv : No.

Mr. Mike Wallace: No. So we haven't seen them here yet.

There were ten points in the last bill, which is virtually the same except that they basically changed the amount of money and the number of hours. That's basically what they've changed. There were ten points.

Can you apply your amendments to one of those ten points that were previously there?

Mr. Conrad Sauv : I haven't seen the ten points.

Mr. Mike Wallace: So no. Okay.

In your recommendation, are you doing a better job, in your mind, of defining what an emergency individual situation is, or one who is involved in an emergency?

If a child goes missing in my community and my family or my neighbours go out and volunteer to look for that young person—we'll assume it's a young person—for 100 hours, is that an emergency situation? And 100 hours is a lot, I'll grant you that, but I'm just using a wild example. Would they qualify, do you think?

•(1635)

Mr. Conrad Sauv : In the search and rescue case they would qualify, but the point we were referring to is not that one. We're not in search and rescue. The aspect we're referring to is enlarging the preparation. We're doing a lot of disaster management and intervention. We cannot know when a disaster occurs in Canada, but we know that the mitigating effect of being prepared to respond is a key thing. So we're training people everywhere to be prepared.

Managing a shelter is not something you want to improvise, and presently we have agreements with municipalities in terms of providing those services. So there's a different twist for us in terms of also within our own volunteer organization for the role in an emergency. We're recruiting those volunteers differently. There's an obligation when we get into an agreement, and there's an obligation in time. But just as the other field, the preparation side is the key component.

Mr. Mike Wallace: You're going to provide those amendments to us?

Mr. Conrad Sauv : Yes.

Mr. Mike Wallace: Mr. Buda, I have just a quick question.

One of the issues we dealt with at the city—and I don't think I'm hiding anything here or it's anything new—was that the career firefighters have a union and they would like to see the end of volunteer firefighting in my community so that those members who would qualify would be unionized and build their numbers. Is that something, in terms of how we treat volunteer firefighters, that FCM has dealt with at all from a policy perspective? Or would I be better off asking the chief of fire chiefs that kind of question?

Mr. Michael Buda: I think I'd respond by making a couple of points. The first one is that rather than asking the fire chief, probably it would be best to ask the head of council or the council members who actually have to raise taxes to pay for those services. They're the ones who really need to have the final decision.

Of course the union is interested in increasing members—that's their job—but they don't have to actually raise property taxes to do so. So I think that's how I'd answer the question.

I'd point out that that issue has existed for 50 or 60 years. I don't think this is going to change it significantly one way or the other.

Mr. Mike Wallace: Thank you.

The Chair: Thank you very much.

Mr. Atamanenko.

Mr. Alex Atamanenko (British Columbia Southern Interior, NDP): Thank you very much.

It's actually quite interesting. Often I sit at this table on the agriculture committee with my honourable colleague from Malpeque, whose bill this is, so it's a pleasure for me to speak about it and ask some questions. I did speak on it on February 1.

I'm going to throw out some comments and then maybe some questions and get some feedback from you folks.

I'm looking at this from the side, and it seems to me that this is really a good-news bill. There's nothing partisan here, and it just requires some political will to make it happen and to try to simplify it. I understand what Mike is saying. When you look at "other volunteers" in the definition, maybe as a government we just have to decide what our criteria are, stand by them, and accept the consequences—make that cut and decide that these are people who risk their lives often. They react to disasters.

The fact I learned listening to you, Mr. Dunderdale—that for each dollar expended, there's a \$37 saving to the government and to the taxpayer—is huge. It's huge. Because these people are risking their lives and helping people, we're actually saving money.

Mr. Buda, we know that FCM has talked about the downloading of senior government services to the municipalities, that often they can't cope with the cost, and that our volunteers are picking up the slack.

I don't quite understand, as I mentioned in my speech in February, it has taken.... It was put before Parliament six years ago, and reintroduced, and we're still talking about it and waiting for another extension. I just don't understand why we don't get this done. I would like your comments on that.

I'd like to close my brief comments with some feedback I've had from my riding in British Columbia from just one person. He's Mr. Munro Pickering, who is with the Kootenay Boundary Regional Fire Services. He said:

I'm writing regarding the proposed tax incentives for volunteers in Canada. I have been a volunteer firefighter for 20-plus years and a search and rescue member and manager for 20 years. Many members spend a large sum of money on equipment they use in these endeavours

—and you mentioned, sir, that you have volunteers who use their privately owned vessels for this—

and are on call 24/7. Also, much time is spent fundraising, whereas this time would be better spent training. Any tax deferrals or incentives would be gratefully appreciated and will lead to more members to provide the services needed.

You know, it just seems logical. I can go on and on, but I won't. I don't quite understand why it's taking so long. I'd like your comments on that and on anything else that I have said.

Maybe we can just go around the table. I'll stop.

[Translation]

Mr. Sauvé, do you have any comments to make?

● (1640)

[English]

Mr. Conrad Sauvé: No. Well, I don't have any comments on why it takes so long. I'll let you do your work on that.

Mr. Michael Buda: I plead the fifth as well on that.

Ms. Ruth MacKenzie: Yes, I would agree. I certainly do think this is a good-will bill. I think it's something fairly small that could have a huge impact and demonstrate, in a very big way, this government's support for volunteers.

Mr. Alex Atamanenko: Mr. Dunderdale, would you comment?

Mr. Malcolm Dunderdale: I think there's one thing the government might need to get a feel for. I can appreciate this has gone on for a long time, I know, but when those who make the decisions look at this globally and think, "My God, how many thousands or hundreds of thousands of volunteers do we have in our country?", well, at the end of the day, this doesn't apply to all of them. At this particular point in time, it actually applies to very few first responders, people who are out of pocket buying what I mentioned to you earlier.

I won't go on again; I'm just basically repeating myself.

Mr. Alex Atamanenko: Would it be logical or a good idea to somehow get an idea of the number? You mentioned that it's not 5,000 people; it's only 400 people who would qualify. Would it be in our best interests to have a rough idea from all of the emergency organizations of what are we looking at? Maybe this is one of the reasons there have been obstacles, because—

Mr. Malcolm Dunderdale: Well, there's been a delay.

Mr. Alex Atamanenko: Maybe there's been a delay because government is saying we can't afford this huge cost. Well, maybe the cost isn't as high as we thought it was. Would you think it would be a good recommendation to try to pinpoint it across this country, if we can do it?

Mr. Michael Buda: These stats come from the Canadian Association of Fire Chiefs. They report that there are 84,000 volunteer firefighters and fire officers. That obviously would not include all the classifications under this bill. Ambulance workers and search and rescue technicians are also included. I have no idea what those numbers are, but I wouldn't imagine that it would reach above 100,000.

Mr. Alex Atamanenko: Are there any other comments?

Mr. Malcolm Dunderdale: Yes. Sitting in the rescue centre playing cards doesn't count. You're on a search and rescue incident, you're training, you're educating children in schools, or in our case you're educating the voting public in Canada. That's it.

Mr. Alex Atamanenko: So basically the logical steps would be to develop some criteria, find out who this should apply to, and get on with it.

Thank you.

The Chair: Thank you very much.

Mr. Pacetti.

Mr. Massimo Pacetti: Thank you, Mr. Chairman.

Monsieur Sauvé, perhaps you could repeat your amendment for the sake of some of the members who didn't hear it. What was your proposed amendment for clause 1 of the bill—proposed new paragraph 60(y)?

You can come back to it, if you like.

The Chair: Do you need a little time?

Mr. Conrad Sauvé: The wording for proposed paragraphs 60(y) and 60(z) is as follows:

(y) \$1,000, if the taxpayer performed in the taxation year at least 100 hours but less than 200 hours of volunteer service as an ambulance technician, a firefighter or a person who assists in the search or rescue of individuals or in other emergency management (mitigation, preparedness, response and recovery) activities; and

(z) \$2,000, if the taxpayer performed in the taxation year 200 hours or more of volunteer service as an ambulance technician, a firefighter or a person who assists in the search or rescue of individuals or in other emergency management activities.

Mr. Massimo Pacetti: It's just the last part that I need—after “individuals or in other...”

Mr. Conrad Sauvé: “...emergency management activities.”

Mr. Massimo Pacetti: Okay, that was it.

Mr. Conrad Sauvé: I have a copy for you.

Mr. Massimo Pacetti: Okay, great. Thanks.

The Chair: Mr. Menzies.

Mr. Ted Menzies: Thank you, Mr. Chair.

Thank you to our witnesses.

I want to share a little bit of personal experience, as did Mr. Wallace. I think we all, around this table, tend to be volunteers. I guess I have to raise the issue that this doesn't apply to everyone, so you start picking and choosing who is critical to making this country run, who is critical to protecting Canadians.

On my farm, for example, there was one year I attended, I think, six fires. I'm not a fireman; I'm not trained to be a fireman. But I have my own firefighting equipment. I got there before the fire trucks. That's part of being a neighbour.

I would average, with the different associations I belong to, somewhere between 80 and 100 days of volunteering in a year—not in life-threatening situations at all. But how do we pick who gets a tax credit for what they do? Then do we start putting a value on their

contribution? Is it those who help disabled children? Is it those who help kids learn how to play hockey? There are some fundamental questions that, to me, just aren't answered here.

But I do want to get some questions answered on the cost of this. We're hearing some estimates of how many people this would or wouldn't impact.

Mr. Gingras, how closely has this been costed? Has the department looked at it? We're hearing \$65 million as the estimate. Could it be higher? Could it be lower? Do we have a solid estimate of the number?

• (1645)

[Translation]

Mr. Yves Gingras: Yes, we have determined the costs. Firstly, keep in mind that such estimates are uncertain given the data we receive from Statistics Canada. I do not have any administrative data on the number of people who volunteer their time to emergency services. We use figures that were collected during Statistics Canada surveys, and there are uncertainties. There's also ambiguity with respect to the activities that would be covered in this bill, as it is currently worded.

That being said, the cost of \$65 million per year is our best estimate given the data available to us, and that also factors in a certain level of uncertainty, and hypotheses. According to Statistics Canada, approximately 400,000 individuals per year act as volunteers for emergency services. However, these individuals self-identify. For us, it is difficult to know what individuals consider emergency activities.

I must mention that there was an attempt to update this figure. We have been in contact with Statistics Canada, but there is great uncertainty as to the possibility of updating the figures we have used.

[English]

Mr. Ted Menzies: My understanding is there's a fairly substantial cost to the provinces, because we're de facto downloading some of this cost onto the provinces. The number I have heard is \$35 million. Is that accurate?

Mr. Yves Gingras: Yes. For all provinces with a tax collection agreement, this will alter the federal tax base. And for Quebec, assuming that Quebec would follow suit and adjust their own tax system—they would have a choice—the cost would be about \$35 million per year.

Mr. Ted Menzies: So we're easily looking at \$100 million per year. I would suggest that's probably low-balling it, considering the number of people who are looking at this as an option.

Mr. Yves Gingras: This is the best estimate we have within the department, given the information we have.

Mr. Ted Menzies: And I see some of the provinces do have legislation in place for a refundable tax credit. Are we stepping on their toes then?

•(1650)

Mr. Yves Gingras: That wouldn't be for me to judge. We have the Income Tax Act, within which such things could be done, but I understand there are two jurisdictions that have such things. I think they are Nova Scotia and Nunavut, which have recently introduced something that is quite similar to what is proposed.

Mr. Ted Menzies: Those are specific to firefighters. That's a narrower criterion. That's my understanding.

Mr. Yves Gingras: I understand this is the case. So it's narrower than this one. In fact this one is not very well defined. It looks much broader than what they have.

Mr. Ted Menzies: We keep going back to the record keeping. Have you analyzed what you would need for records, and are those records available from municipalities? Is it a completely new tax form? Does it fit in a box on the present tax form?

Mr. Yves Gingras: If there is payment involved, then a T4 is necessary, and then the deduction applies against that T4. If there is no amount involved, then the authorities would have to certify the hours, so a form would need to be designed. We would need to work with CRA to define what exactly this form should look like and the type of information that should be on it. You want to keep it simple, to the extent that you're not encouraging abuse, of course. It's a difficult balance, and it's something we would need to work on closely with CRA, which is responsible for administering these things.

The Chair: Thank you very much.

Monsieur Laforest.

[Translation]

Mr. Jean-Yves Laforest (Saint-Maurice—Champlain, BQ): Thank you, Mr. Chair.

Mr. Gingras, according to your interpretation of this bill, the first deductible \$1,000 or \$2,000 replaces what already exists, that is a lack of income. In fact, an employer does not provide any proof that the first \$1,000 was actually earned. Yet, the bill clearly states that "section 60 of the Income Tax Act is amended by... adding the following..." A \$1,000 exemption is added if a taxpayer has, during that fiscal year, worked between 100 and 200 hours, and a \$2,000 exemption is added if a taxpayer has worked 200 hours.

The interpretation of the Library of Parliament is in keeping with the same logic: "Bill C-219 would amend the Income Tax Act providing for emergency service volunteers to deduct \$1,000..." Therefore, according to the interpretation of the library, the volunteer who has donated hours of work has the right to deduct \$1,000 if he or she has served 100 hours, or \$2,000 if he or she has served 200 hours.

The interpretation of the Library of Parliament seems to contradict your interpretation somewhat. To my mind, the first \$1,000 is not taxable since the employer does not pay it. A person who has worked 100 hours can deduct \$1,000. The total deduction could actually go as high as \$3,000.

Mr. Yves Gingras: That is not our reading of the situation. With your permission, I will consult lawyers from our department and confirm to you at a future date the position of our department on that

point. I don't want to confirm anything right now. I will need to consult people and provide an answer to you later.

Mr. Jean-Yves Laforest: Very well. I was relying on the interpretation of the Library of Parliament. That was my understanding.

That was my only question, Mr. Chair.

Mr. Yves Gingras: I would very much like to help you, but I am not comfortable confirming that position because it is not consistent with our understanding of the bill to date. With the help of our lawyers, we will be able to verify that quickly and provide you with that information.

Mr. Jean-Yves Laforest: Whatever the case may be, I want to insist on the fact that the bill states the act is being amended "by adding". It is therefore an addition.

That is all, Mr. Chair. Thank you.

[English]

The Chair: Thank you very much.

We'll now move on to Mr. Dykstra.

Mr. Rick Dykstra (St. Catharines, CPC): It's interesting. This point is moving along to the question I had when I read the briefing notes that were prepared for us by June and Alexandra. I'd like to know if I'm going down the right road here with this concern:

In order to claim the deduction, Bill C-219 would require the taxpayer to provide a certificate, issued by the appropriate municipality or other authority, certifying that the hours of volunteer emergency service were performed. Volunteer emergency service would include time spent in training and in carrying out any related duties requested by the authority issuing the certificate. Furthermore, a taxpayer could not claim the proposed deduction in a taxation year in which the taxpayer had already deducted, under section 81(4) of the Income Tax Act, an amount related to payments received from an employer for the performance of volunteer emergency services.

Was that relating at all to the so-called double-dipping you're thinking of?

•(1655)

[Translation]

Mr. Yves Gingras: Yes, that is exactly the point on which we base our interpretation. If a benefit has already been granted through an exemption, an individual cannot obtain a deduction.

[English]

Mr. Rick Dykstra: Okay. Thank you. I hope that's clear, because that obviously gets into a whole different realm of questioning.

As a former city councillor, I listened to this with a great deal of interest, because one of the dilemmas that we faced in the city of St. Catharines a number of years ago was that we had a full-time fire department and we also had a volunteer fire department. And one of the issues that the full-time department had with the volunteer department was with respect to training, with respect to the ability to perform their duties, all of the types of things that the full-time employees went to school for or trained for or were educated to or obviously had on-hand and on-site training. And there has always been this argument, or at least the presentation, certainly by some, that the act of volunteering in this circumstance was simply that; it wasn't at all to try to take the place or remove the abilities of full-time workers to do their jobs.

What happened in our municipality is that we ended up moving to a full-time system. We didn't have volunteers any more. And there were two reasons for that. The first was the constant pressure on the volunteers to prove that they were performing at the same level as the full-time firefighters were, even though they were on a volunteer basis.

The second was a more interesting proposal, and that was that certainly the full-time firefighters believed that it would serve them better to have more employees, a larger group to be able to perform their duties better. And the City of St. Catharines made the determination that they would invest into that area and ended up hiring all full-time employees versus any volunteers whatsoever.

And despite how I certainly appreciate the bill and what it stands for in terms of recognition, it seems to perhaps allow for a future where municipalities will end up doing a very similar thing that the City of St. Catharines did, and that is to not have volunteers, to move towards a full-time service. Because once you break the ice and start to pay or at least start to offer a credit, you go down a road where municipalities may not be able to stop themselves from being able to do this.

I don't know if any of you have any comments on that.

Mr. Michael Buda: Sure, I might.

I think it's important to remember that with a \$1,000 or \$2,000 tax refund at a marginal tax rate, whatever it is, you're looking at \$800, \$900 money back in your pocket. I'm not sure that's comparable to the income of a full-time firefighter.

Mr. Rick Dykstra: Michael, I appreciate that. My comments have nothing to do with how little or how much the amount may be. It's the principle and the universality of making that offer, and that you now go down a road that leads to your accepting it. Therefore, the only thing you can do on a yearly basis is either increase it or make them full time.

Mr. Michael Buda: You're right; it could be a slippery slope. I think in the end, though, that decision is always going to be within the accountability of that municipal government, because they're the ones who are going to have to pay for it. St. Catharines made that decision, and council would have been held accountable by voters.

Our perspective, our position, is that these kinds of decisions should be within the accountability of municipal governments. Our feeling is that because of the relatively modest financial gain as compared to full-time salaries, the risk of going down that slippery slope is probably fairly minimal.

Mr. Rick Dykstra: One of issues that's been brought out is whether this is or perhaps should be based on the fact that some of the provinces have actually gone down this road, and whether it should be dealt with at the provincial level versus the federal level. I just wanted to get a quick comment on why it should be here rather than at the provincial level.

• (1700)

Mr. Michael Buda: I'm happy to comment on that as well. You're right: firefighting and fire protection have been a municipal responsibility. Actually, one of the reasons municipal governments were first incorporated was, of course, to provide fire protection; therefore, it's definitely within provincial jurisdiction.

One important argument for there being a federal interest in this is that although, clearly, especially with composite forces and larger municipalities, it's not just a rural, remote, and small community issue, largely it is. I think this kind of measure should be seen within the federal government's strategy to ensure the sustainability of rural Canada, which of course has tremendous national benefits in terms of access to resources, employment, and that kind of thing. Taken within the lens of rural economic development and sustainability, I think there is a very strong argument to be made.

The other thing, of course, is the protection that is offered through that volunteer firefighting service. If there weren't volunteers available, it probably would not be provided. Obviously it does provide a significant impact to the economy at large because of the prevention of loss from fire that it offers.

The Chair: Go ahead, Mr. Dunderdale.

Mr. Malcolm Dunderdale: I don't want to take away from my fellow volunteers here, but in our particular case we are strictly a federal volunteer organization. We don't report to municipalities or other organizations.

One of the things that concerns me about moving from volunteerism into fully paid in our organization is we cover Labrador, the Arctic, both territories—the north, period. If you wanted to take away from volunteerism and put it into paid positions, it would cost you billions. At this particular point in time, don't get me wrong—we don't have all our bases covered—but for the most part we are in a lot of northern parts of our country that paid employees are not. Basically it stems from people who live in either northern Arctic communities or coastal communities on both our Atlantic and Pacific coasts and our Great Lakes.

Don't get me wrong; I'm not taking away, but it doesn't apply in our particular case.

Mr. Conrad Sauvé: I think our comments were just enlarging the perspective in terms of preparation to face disasters. Following the ice storm, setting up 300 shelters from one day to the next in Canada was not something we envisaged. More and more preparation in the role of citizens in those situations is key. Right now there's also a huge pressure at the level of training of volunteers in terms of capacity for man-made disasters or pandemic preparation. That is the reason to enlarge that side, in recognition of that.

The Chair: Thank you.

Go ahead, Mr. Wallace.

Mr. Mike Wallace: Thank you, Mr. Chair.

I have a number of questions.

I just want to be clear. Based on my reading of this, this is a straight tax deduction. It is not a tax credit. Am I correct on that, or is it a credit?

Mr. Yves Gingras: It is a deduction that would be applied to an individual's income. It would reduce the amounts at the marginal tax rate that the individual would face. That would be the difference from a credit set, let's say, at 15%. If you have a credit at 15%, it reduces the amount you owe, as opposed to a deduction that reduces at the margin.

Every individual would have a different benefit here. It depends on your marginal tax rate. It's not based on a given percentage, as credits usually are.

Mr. Mike Wallace: Credits are on a percentage basis—

Mr. Yves Gingras: Yes.

Mr. Mike Wallace: —so if you were a volunteer making a lot of money, it would affect you differently than if you weren't, because of the marginal rate you'd end up paying. Is that correct?

Mr. Yves Gingras: Yes.

Mr. Mike Wallace: If this were to go forward, does the department have a preference?

Mr. Yves Gingras: As officials, we don't have preferences.

Mr. Mike Wallace: You don't make that kind of comment. Okay.

Mr. Yves Gingras: No.

Mr. Mike Wallace: Thank you very much.

Does the Income Tax Act actually have a definition of “volunteer”?

Mr. Yves Gingras: There is no definition of “volunteer”, but there is one of emergency service volunteers.

• (1705)

Mr. Mike Wallace: Oh, there's one for emergency service volunteers.

Mr. Yves Gingras: Yes; for the current exemption, there is a definition.

Mr. Mike Wallace: You don't happen to have that with you, do you?

Mr. Yves Gingras: Well, it's very similar. I think the drafters used something—

Mr. Mike Wallace: They used the same thing.

Mr. Yves Gingras: Yes, it's very much in line with this. It is stated in the Income Tax Act and has to be interpreted by the Canada Revenue Agency. Now, we know that the Canada Revenue Agency has only taken a view once about what that means; it was in a very specific case of an individual who asked if he could qualify or not, but CRA has never had to define.

Mr. Mike Wallace: It hasn't been taken to court, then.

Mr. Yves Gingras: I am not aware that this was taken to court.

Mr. Mike Wallace: The reason I want to see the mover of the bill at another meeting is that I want to ask that individual specific questions. I am going to ask you because you are here. Malcolm, you talked about not actually performing, but waiting, and that this might not count.

I'll use my own example. In the city of Burlington when the career guys are out on a call, the back-fill is volunteers in one central station in the city. I go to a volunteer appreciation event every year. I get complaints, even though I'm not on the city council any more, that they “never see any action”, in their view, because they're always back-filling—sitting there waiting in case there's another call. Often, in the vast majority.... Would you count that? Do we count that as time?

Mr. Malcolm Dunderdale: I would say so.

Mr. Mike Wallace: You would count that as time.

Mr. Malcolm Dunderdale: Yes.

Mr. Mike Wallace: They've been called, even though they're not doing anything.

Mr. Malcolm Dunderdale: Yes. That's if they've been called specifically, but if they're just sitting there playing cards and they're just there for a visit, no.

Mr. Mike Wallace: But if they're being called as volunteers from their homes or their workplaces to sit in the station, then that is an actual call, in your view.

Mr. Malcolm Dunderdale: Yes.

Mr. Mike Wallace: Okay.

The other one of interest to me here is auxiliary police. We have auxiliary police in Halton region. There's a good training program for them. There's no doubt about that. They do a lot of events in terms of crowd control and that kind of thing. I haven't heard, when I was on the regional council, of our auxiliary police actually getting involved in any police work or action.

My concern is that this bill is four or five paragraphs long. It doesn't define things well enough for us to say that this is good or bad. I'm not sure if you can do it through regulation.

Do you folks have any views of the definition of action for emergency service providers? I understand the training, because that gets them ready for it, but if they never actually get called to a fire, if they never actually perform police work other than traffic control—and I suppose that's police work of sorts, that and crowd control—do you not think the bill would be more effective if we had that kind of definition or some sort of description in it, or do you think that's virtually impossible?

Because you're from a different group altogether, Conrad, maybe you could answer.

Mr. Conrad Sauvé: Well, it's a little different in our case. They're not waiting in a centre to intervene, so that doesn't call for it. We're just emphasizing that we're increasing the training quite a bit and that the training should be part of that, but they're not waiting in a location, so it wouldn't be...unless they're intervening, really.

Mr. Mike Wallace: Would it be better if the bill set it up that the supervision...? We think—and I believe you're right—that based on the type of work they do, the organizations probably have pretty good records of who has shown up and who hasn't.

I know that we ourselves would fire volunteers who didn't come for the training, because how could you put somebody's life at risk if they hadn't done the training properly and hadn't kept up? Those records, I believe, are ready. Should there be something here so that there is a decision-making process for the supervisor to say they've done the training and they've performed a service? I think we need something here to make sure this doesn't get abused, in a sense; I don't think it would be, but it has the potential to be.

Mr. Conrad Sauvé: In our case again, there's no intervention where there's no municipal agreement, in terms of defining.... So we don't have volunteers volunteering on their own.

• (1710)

Mr. Mike Wallace: But if there's an emergency and the Red Cross gets called out, they do the on-the-ground work then, wherever they're called to, right?

Mr. Conrad Sauvé: Absolutely.

Mr. Mike Wallace: To me, they've done the training, so they're prepared; they run through the simulations, so they continue to be prepared; and then when the call comes, they're ready to go and they do something. But in-between these times, even though they're volunteers and they're not in training, you wouldn't say that?

Mr. Conrad Sauvé: In the case of the Red Cross volunteers, no.

Mr. Mike Wallace: So only if they're called to an emergency and have done the training would you define that as work that could qualify for the 100 or 200 hours.

Mr. Conrad Sauvé: Yes, and the simulations, of course. It's everything related to that.

Mr. Mike Wallace: Okay, and the record keeping is good enough—I say this because it is one of the items that was turned down last time and why the bill didn't go forward then. It sounds easy—and I think Alex asked why it was taking so long—and it just seems common sense. But from a practical point of view, we need to be ready.

So do you believe that the organization you're with is prepared and ready to be able to identify to CRA that those records are kept?

Mr. Conrad Sauvé: Yes.

Mr. Mike Wallace: The other issue that I have, and which you have absolutely nothing to do with, is that the rules around here have been that private members' bills aren't allowed to raise money. So these bills can't raise taxes; otherwise they'd be ruled out of order. There has been some slippage wherein private members' bills can reduce taxes. And in this case, technically, if everybody applied and did it, as you heard earlier, it would reduce the amount of revenue the Government of Canada gets.

So this issue really has nothing to do with you folks, but it is something that I, as a politician, have to take consideration of, because we have to be prepared to—

Mr. Massimo Pacetti: Mr. Chairman, a point of order.

The Chair: Mr. Pacetti.

Mr. Massimo Pacetti: I just want to table the amendments that I circulated and have the members look at them to see if they're in order.

The Chair: I don't have any.

Mr. Massimo Pacetti: They were distributed.

They're just technical amendments. They're just a result of an earlier change to income tax.

The Chair: We're going to have another meeting on Thursday. We can do it then.

Go ahead.

Mr. Mike Wallace: Are we okay?

The Chair: I'll allow a quick answer on that, and then—

Mr. Mike Wallace: Well, it's not really an answer. I just want to let these people who represent volunteers know that there are other underlying issues besides the specific issue we're dealing with today when we're talking about private members' bills. I just wanted that to be clear. That's part of my thinking pattern on this particular item.

The Chair: Fair enough.

Now, on the motion that was on the floor earlier, I would just explain to the mover that it didn't look like we had unanimous consent, so I don't see any point in hurting the committee by getting into an in-depth debate on that—and our time has gone.

I see a couple of hands, but I do want to mention before our time has totally gone that we have a meeting with the OECD Secretary General on Wednesday from one to two o'clock.

Go ahead, Mr. McCallum.

Hon. John McCallum (Markham—Unionville, Lib.): I'd like to propose that we immediately vote on clause-by-clause of this bill.

An hon. member: No, we have votes to go to.

The Chair: No, we don't have time for that.

Mr. Crête.

[Translation]

Mr. Paul Crête: When are we going to continue this debate? When is our next meeting?

[English]

The Chair: On Thursday morning, we're hoping to have Mr. Easter come forward and deal with this from eleven to one o'clock. I'll try to schedule that.

Mr. Mike Wallace: Can we have the Department of Finance staff back again?

[Translation]

Mr. Paul Crête: Can we hold a meeting on commercial paper on Thursday, from 9 to 11 o'clock? Then from 11 to 1 o'clock...

[English]

The Chair: I'll talk to you about it afterwards, and we'll see if we can—

[*Translation*]

Mr. Paul Crête: If I may, I move we hold a meeting on commercial paper from 9 to 11 a.m.

[*English*]

The Chair: No, I'm not going to accept that.
The meeting is adjourned.

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