



January 22, 2024

Cheryl Gallant
House of Commons
Ottawa, ON K0J 1H0

Sent via email: cheryl.gallant@parl.gc.ca

Re: Support of Bill C-310 and Amendments to Subsections 118.06 (2) & 118.07 (2) of the *Income Tax Act* (Tax Credit for Volunteer Firefighters)

Dear Ms. Gallant,

Please be advised that at the Regular Council Meeting on January 18th 2024, the Township of Greater Madawaska Council passed the following resolution, supporting the attached resolution from the Municipality of Wawa regarding Support of Bill C-310 and Amendments to Subsections 118.06 (2) & 118.07 (2) of the *Income Tax Act* (Tax Credit for Volunteer Firefighters).

Resolution #9-24


Moved by Councillor Thomson

Seconded by Councillor Levesque

That Council support Municipality of Wawa's Resolution #RC23265 in support of Bill C-310 and Amendments to Subsections 118.06 (2) and 118.07 (2) of the Income Tax Act (Tax Credit for Volunteer Firefighters); and That Council direct staff to share a copy of this resolution with the Association of Fire Chiefs of Ontario, Association of Municipalities of Ontario, all Ontario Municipalities, and Renfrew-Nipissing-Pembroke MP
Carried.

If you have any questions regarding the above motion, please do not hesitate to contact me by phone or email.

Sincerely,


Robin Emon, Clerk
613-752-2229
clerk@greatermadawaska.com

cc: Sent via e-mail
Association of Fire Chiefs of Ontario – info@oafc.on.ca
The Association of Ontario Municipalities (AMO) – resolutions@amo.on.ca
All Ontario Municipalities



Council Resolution Form

Date: 18 Jan 2024 No: Resolution No.9-24
 Moved By: Councillor Thomson Disposition: CARRIED.
Seconded by Councillor Levesque
 Item No: 10.1

Description: Volunteer Firefighter Tax Credits - Council Resolution Municipality of Wawa

RESOLUTION:

That Council support Municipality of Wawa's Resolution #RC23265 in support of Bill C-310 and Amendments to Subsections 118.06 (2) and 118.07 (2) of the *Income Tax Act* (Tax Credit for Volunteer Firefighters); and

That Council direct staff to share a copy of this resolution with the Association of Fire Chiefs of Ontario, Association of Municipalities of Ontario, all Ontario Municipalities, and Renfrew-Nipissing-Pembroke MP.

<p>Recorded Vote Requested by:</p> <p>.....</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center;">Yea</th> <th style="width: 20%; text-align: center;">Nay</th> </tr> </thead> <tbody> <tr> <td>J. Levesque</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>T. Popkie</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>L. Thomson</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>R. Tripp</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>R. Weir</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> </tbody> </table>		Yea	Nay	J. Levesque	_____	_____	T. Popkie	_____	_____	L. Thomson	_____	_____	R. Tripp	_____	_____	R. Weir	_____	_____	<div style="text-align: center; margin-bottom: 10px;"> <p>MAYOR</p> </div> <div style="border: 1px solid black; padding: 5px;"> <p>Declaration of Pecuniary Interest:</p> <p>.....</p> <p>Disclosed his/her/their interest(s), vacated he/her/their seat(s), abstained from discussion and did not vote</p> </div>
	Yea	Nay																	
J. Levesque	_____	_____																	
T. Popkie	_____	_____																	
L. Thomson	_____	_____																	
R. Tripp	_____	_____																	
R. Weir	_____	_____																	



The Corporation of the Municipality of Wawa

REGULAR COUNCIL MEETING

RESOLUTION

Tuesday, November 7, 2023

Resolution # RC23265	Meeting Order: 10
Moved by: [REDACTED]	Seconded by: [REDACTED]

WHEREAS Canada has 90,000 volunteer firefighters who provide fire and all hazard emergency services to their communities; in addition, approximately 8,000 essential search and rescue volunteers respond to thousands of incidents every year; and

WHEREAS many of these individuals receive some form of pay on call, an honorarium, or are given some funding to cover expenses, but they do not draw a living wage from firefighting; and;

WHEREAS without volunteer firefighters and search and rescue volunteers, thousands of communities in Canada would have no fire and emergency response coverage; and;

WHEREAS in 2013, the federal government initiated a tax credit recognizing these individuals, and calling on the federal government to increase this tax credit from \$3,000 to \$10,000; and;

WHEREAS volunteer firefighters account for 71% of Canada's total firefighting essential first responders;

- The tax code of Canada currently allows volunteer firefighters and search and rescue volunteers to claim a \$3,000 tax credit if 200 hours of volunteer services were completed in a calendar year;
- This works out to a mere \$450 per year, which we allow these essential volunteers to keep of their own income from their regular jobs, \$2.25 an hour;
- If they volunteer more than 200 hours, which many do, this tax credit becomes even less;
- These essential volunteers not only put their lives on the line and give their time, training and efforts to Canadians, but they also allow cities and municipalities to keep property taxes lower than if paid services were required;

p.2...



The Corporation of the Municipality of Wawa

REGULAR COUNCIL MEETING

RESOLUTION

- It would also help retain these volunteers in a time when volunteerism is decreasing.

THEREFORE BE IT RESOLVED THAT the Council of the Corporation of the Municipality of Wawa call upon the Government of Canada to support Bill C-310 and enact amendments to subsections 118.06 (2) and 118.07 (2) of the Income Tax Act in order to increase the amount of the tax credits for volunteer firefighting and search and rescue volunteer services from \$3,000 to \$10,000; and;

FURTHERMORE THAT a copy of the resolution be shared with the Association of Fire Chiefs of Ontario, Algoma Mutual Aid Association, Association of Municipalities of Ontario and all Ontario municipalities.

RESOLUTION RESULT		RECORDED VOTE	
<input checked="" type="checkbox"/>	CARRIED	MAYOR AND COUNCIL	
<input type="checkbox"/>	DEFEATED		YES NO
<input type="checkbox"/>	TABLED	Mitch Hatfield	
<input type="checkbox"/>	RECORDED VOTE (SEE RIGHT)	Cathy Cannon	
<input type="checkbox"/>	PECUNIARY INTEREST DECLARED	Melanie Pilon	
<input type="checkbox"/>	WITHDRAWN	Jim Hoffmann	
		Joseph Opato	

Disclosure of Pecuniary Interest and the general nature thereof.

- Disclosed the pecuniary interest and general name thereof and abstained from the discussion, vote and influence.

Clerk: _____

MAYOR - MELANIE PILON	CLERK - MAURY O'NEILL