



January 22, 2024

Cheryl Gallant  
House of Commons  
Ottawa, ON K0J 1H0

Sent via email: [cheryl.gallant@parl.gc.ca](mailto: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](mailto:clerk@greatermadawaska.com)

cc: Sent via e-mail

Association of Fire Chiefs of Ontario – [info@oafc.on.ca](mailto:info@oafc.on.ca)

The Association of Ontario Municipalities (AMO) – [resolutions@amo.on.ca](mailto:resolutions@amo.on.ca)

All Ontario Municipalities

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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.

Recorded Vote Requested by:

	Yea	Nay
J. Levesque	_____	_____
T. Popkie	_____	_____
L. Thomson	_____	_____
R. Tripp	_____	_____
R. Weir	_____	_____

**MAYOR**

Declaration of Pecuniary Interest:

Disclosed his/her/their interest(s), vacated he/her/their seat(s), abstained from discussion and did not vote



The Corporation of the Municipality of Wawa

REGULAR COUNCIL MEETING

RESOLUTION

Tuesday, November 7, 2023

Resolution # RC23265

Meeting Order: 10

Moved by:

*Cathy Fannon*

Seconded by:

*[Signature]*

**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;

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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	YES	NO
<input type="checkbox"/>	DEFEATED	Mitch Hatfield		
<input type="checkbox"/>	TABLED	Cathy Cannon		
<input type="checkbox"/>	RECORDED VOTE (SEE RIGHT)	Melanie Pilon		
<input type="checkbox"/>	PECUNIARY INTEREST DECLARED	Jim Hoffmann		
<input type="checkbox"/>	WITHDRAWN	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