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Bill No. 178 – The Income Tax Amendment Act

Mr. Forbes: Thank you very much, Mr. Speaker. It's a pleasure to enter into this debate on *The Income Tax Amendment Act*, 2015. Of course this follows the budget that was recently brought down last month. And of course the minister does go through . . . and I always try to do, is take a look, and these bills can be very technical. Because obviously it's things that we can't see, we don't see in the fall, we see following the budget, and rightfully so.

So this is a kind of thing that we'll have to take a look at, and we'll have to make sure we fully understand the implications of this. Clearly though it's part of the procedures of the process because we can't have this too far out ahead of ourselves, the fact that would defeat the purpose of the budget.

So, Mr. Speaker, there will be a lot to think about and talk about but, you know, it's interesting. As I look about the choices this government made in its recent budget, I do have to make some comment on that. And I do think and for example, you know, when we were recently talking in the last couple of weeks in the 75-minute debate, where the government really extended its hand again to self-congratulate itself on the budget and the tax cuts and that type of thing.

And really when we see what's happening here in the province, in many ways a good news story because more and more people are coming here. They're working hard. They're wanting to make sure they make ends meet, and it's an exciting place to be. There are many opportunities in all sorts of ways. Not necessarily the film tax, people working in the film industry though. That is a little bit more challenging. And so we see what the choices of this government has been and the implications of not consulting, not doing the proper thinking about what really makes a province great and vibrant. And clearly they missed the boat a few years ago when they introduced the film tax credit. And this is the kind of thing that we always have to be on guard.

And so when we take a look, and we'll be taking a look at this bill here, and wanting to make sure we fully understand the Ps and Qs, and make sure all the t's have been crossed and all the i's are dotted. And I know they're anxious to get to work. They must have a plan for this weekend. We'll get it to committee soon enough, but I want to make sure we have time to fully understand, fully understand this bill because we don't want to see the fiascos that we've seen from this government in previous years.

And I think of just that one example, the film tax credit, where even the Chamber of Commerce was saying, you know, really you should have really thought more clearly on this. And we're still seeing, we're still seeing the ramifications of that. We're still seeing the ramifications of that. And it's hard to, it's hard to let those kinds of decisions go by. I know this government would like to forget it, but people don't forget it.

Last night even on CBC there was a fellow trying to do a film in Prince Albert. He's actually from Prince Albert, and he wants to come home and make this film, but he needs to get a crew together. And he's wondering what kind of crew can he find in Prince Albert these days, or in Saskatchewan, that are qualified really to work on a film. And it's a tough thing. It's a tough thing. It's something that you live with when you make these kinds of rash decisions.

And yesterday, you know, I think about in terms of labour where we've had labour legislation now that took eight years, eight long years to go through the court system and we're still not seeing what the end bill will be. I know this government will like to downplay that ruling. This is the inconsistency of this government where you have, you know, you have a massive bill coming from the Supreme Court where they ruled that you will have to pay costs. And we'll be back here in December. Mark my words, we'll be back here in December with supplementary estimates because they haven't really thought through their budget. They have not thought through their budget. There's been no money set aside in the budget for that Supreme Court ruling. There's been nothing.

They're saying, well we don't know, we don't know what the costs were for ourselves, let alone what the costs were for the other side, the labour unions, what they paid. I mean how can you even have a benchmark if you don't even know how much you paid yourself? These folks were running on an open tab for the last eight years for legal services on Bill 5 and 6. They don't know how much that cost the province of Saskatchewan, and we don't know what the other shoe will cost. What will the other shoe cost? And that's got to be part of this budget process.

I mean if there isn't some . . . I mean here we have something that's coming down the line and this government, in its reckless way of just having an open tab for lawyers on this, saying, we have an ideology that we want to put through, and that is that this bill will go all the way to the Supreme Court and whatever it costs, we will pay. And now we are having to actually pay double because we have to pay the other side.

This is what we're finding out in estimates. This government is not prepared. So when we have bills like this before us, we want to make sure we take a close look at it, that we take a close look at it. And so we will have a good discussion in debates because we want to

raise concerns.

And those are always interesting, Mr. Speaker. I find it interesting when we stand up and do our adjourned debates because what happens is, you know, you see what really the other side responds to, you know. And in many ways they kind of like, they like to downplay the film tax credit and what a fiasco that was for this government. And we won't forget that because, you know, some people have said past behaviour is a good indicator of future behaviour. Now who said that? Who said that? Past behaviour is a good indicator of future behaviour. And you see reckless behaviour like the film tax credit and like the Supreme Court ruling, and these folks don't even know how much it's going to cost. They have no idea. They seem to treat the government coffers as if it's an open tab, especially when it comes to law costs or lawyers' costs. And I'm amazed at that. So we will take some time. We will take some time to think this through.

I do want to get to a couple of other points I want to make because I know we want to get to committee this afternoon. But the point is about being affordable. Often when we talk about tax and tax reform, we want to make sure it's affordable for the people who live in Saskatchewan.

I just want to make sure I get on the record two concerns that I have. And one was the fact during the budget debate we did not have, and the Minister of Finance did not mention, the anti-poverty strategy. And that's something that's pretty key. And it's been pretty key because it was part of the recommendations from the Children's Advocate that this government do something about poverty here in Saskatchewan.

When we look at the tragic circumstances now that we know since 2010, 97 children have died, a large part of that is related to circumstances of poverty and early childhood education, and we know that this government did nothing for early childhood education. It did not even mention poverty in the budget.

So when we talk about tax reform and income tax, that is a big thing. We know for a fact that this government has seen since it's come to power a 17 per cent increase in the caseloads in social assistance and SAID [Saskatchewan assured income for disability] and TEA [transitional employment allowance].

This is something that should be concerning, should be concerning this government. And we also know that this government leads the country when it comes to food bank usage, leads the country when it comes to food bank usage. That is something that we need to take seriously, and while this government just thinks it can just focus on one side of the ledger.

I've got to tell you this is all about, this is all about the people of Saskatchewan and everyone, you know, because today I asked questions about children who died in care — 97 children who died in care — and they're important.

We hear the Minister of Social Services say herself and we agree, both the minister and I agree that those children are valuable and they're most important, but we cannot forget them. And when we talk about bills like this, the questions will be, how are they served?

How are they served? How are they served? We cannot just take this off as one-offs.

So with that, Mr. Speaker, I know that many on our side will have lots to say about this, and we'll get this to committee in due time, but I will want to adjourn the debate for today. Thank you very much, Mr. Speaker.