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the taxpayer

FALL 2022
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GETTING POILIEVRE ON THE RECORD

P.34

FROM THE PRESIDENT

Poilievre's Hurdles

Scott Hennig
shennig@taxpayer.com

The Canadian Taxpayers Federation is a federally incorporated not-for-profit and non-partisan organization dedicated to lower taxes, less waste and accountable government. Founded in 1990, the Federation is independent of all partisan or institutional affiliations and is entirely funded by free-will, non-tax receiptable contributions.

Printed in Canada.

FALL 2022

PUBLICATIONS MAIL AGREEMENT NO. 40063310

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There's no easy button in public policy. Changing a politician or party isn't enough. No matter who's in power, there are tremendous hurdles between saying the right things and actually making them the law in this country.

Yet, saying the right things is a great start. When I watched Franco Terrazzano's interviews with Conservative Party of Canada (CPC) leader Pierre Poilievre, I was impressed by many of Poilievre's responses (see pages 34-36).

Poilievre's obvious first hurdle to turn these positions into law, is to get more MPs elected than any other party. However, a Conservative minority government may be tougher to achieve today than it was for former Prime Minister Stephen Harper. With the NDP and Liberals currently working in a formal coalition, there's a chance the second and third place parties could team up to form government.

The CPC would have to win at least 170 seats to form a majority government. That's a gain of 52 seats from today.

Even if the CPC gets to majority territory, the next hurdle would be dealing with the Senate.

During the last decade, the number of Conservative senators peaked in January 2013 with 65 of the 104 Senators, but that number has been shrinking ever since.

Today, only 15 "Conservative" senators remain, though there are a handful of former Conservative senators in the "Canadian Senators Group." If the current coalition government lasts the full four years, nine Harper appointees will hit their mandatory retirement age and could be replaced by Prime Minister Justin Trudeau.

But the real problem with the current Senate isn't the lack of Conservative senators, it's that Trudeau has them all convinced they are brilliant freethinkers who have the moral right to change laws passed by the democratically elected House of Commons. This is all fine and well when it's terrible legislation that we hate, but what happens if a Poilievre government tries to cut off funding for the CBC and the (up to) 86 senators appointed by Trudeau block it?

If all of this has left you frustrated, here's hope. Despite my own misgivings about the Senate, we've seen senators react to public pressure. Our supporters have bombarded them on Bill C-11 – the online censorship bill (see pages 26-27), and it's having an impact. When enough Canadians have pushed our senators, they have moved in the right direction.

Further, let's remember that most politicians are populists who want to make popular decisions that result in their re-election.

> But the real problem with the current Senate isn't the lack of Conservative senators, it's that Trudeau has them all convinced they are brilliant freethinkers who have the moral right to change laws passed by the democratically elected House of Commons.

Ontario Premier Doug Ford didn't get rid of that province's cap-and-trade carbon tax because he's spent years studying carbon markets while teaching economics at some university. He killed it because Ontarians were screaming about their high energy bills at every doorstep.

If you want to see change, continue to talk to your family and neighbours. Explain why carbon taxes don't work. Explain why handing huge debts to future generations is morally wrong. Send them articles, videos and podcasts that explain it better than you can. Sign petitions, write letters and keep harassing your politicians so that they know what will make you vote for them.

Whatever you do, don't be silent and hope your one vote every four years is the key to fixing all that is wrong with this country. And don't let today's frustrations make you give up or be apathetic. You are the key to change, not any one politician.

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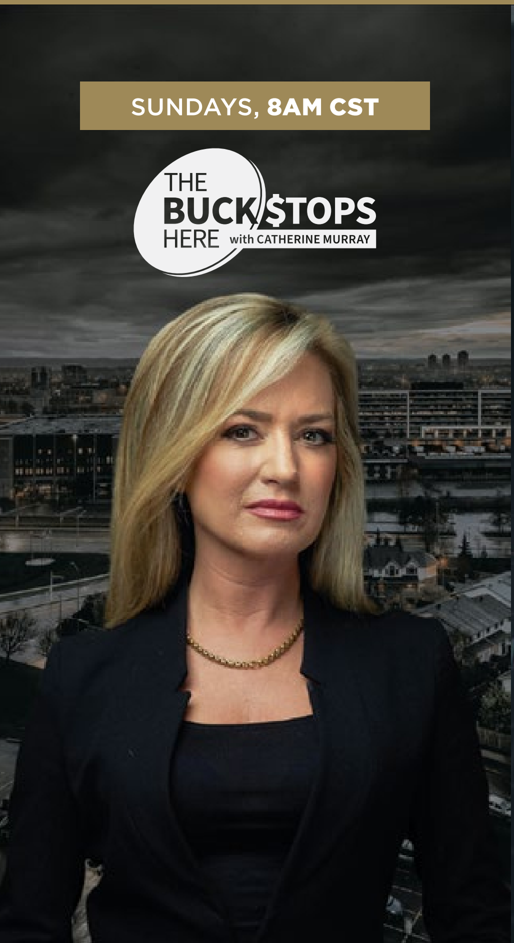

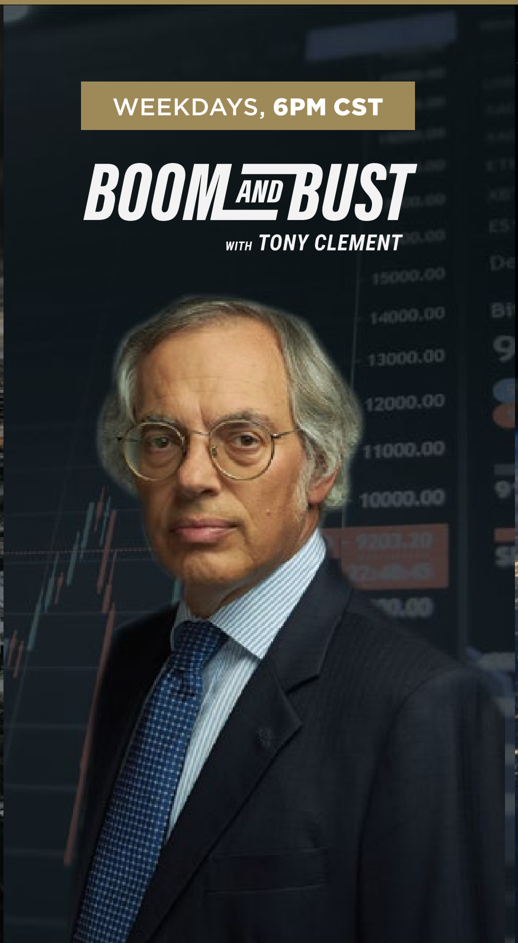

the taxpayer

FALL 2022

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The Taxpayer is published three times a year and distributed to CTF donors as well as journalists, opinion-leaders and municipal, provincial and federal lawmakers.

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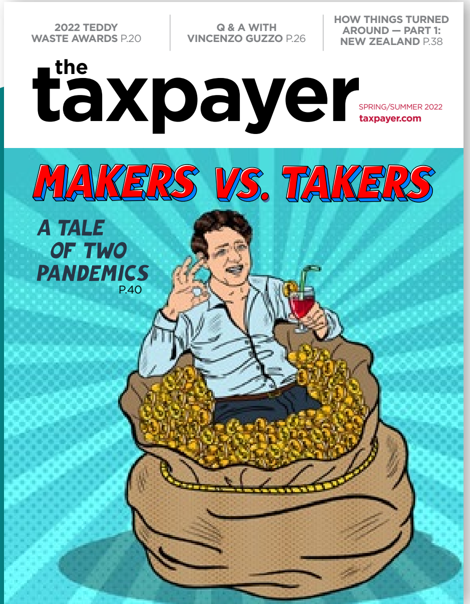
THE PROVINCES

LETTERS TO THE EDITOR



I received my first issue of *The Taxpayer* magazine and it's great. I will put it bedside for hubby to read.

I agree that government departments use up all their allotted funds, no matter the wastage, just so they can demand more each year. We need auditors and administrative slashers investigating all of these little fiefdoms.

Municipal waste is just as bad and the adoption and application of woke ideologies, rather than common sense policies, is infuriating.

I have asked my New Westminster, B.C., city hall finance department for a detailed list of all spending and was told I need to file a Freedom of Information (FOI) request.

I encourage my friends and neighbours to pay attention to our local government and school board actions because they affect us directly. A pity that we cannot fire the incompetents.

Thanks again for all your work.

Jettie Gorgon
New Westminster, B.C.

It appears that the current definition of "home equity" is the difference between the purchase price and the current market price. (I use the word "price" deliberately as opposed to "value"). In any free market where homes can be purchased, sold and built without government interference and where supply and demand can find its proper balance, the primary difference in that price differential is due to inflation. For example, a home purchased in 1980 for $100,000 that is currently listed for $300,000 does not have a "equity" increase of $200,000 because it is the money that has lost its value. The house has also lost value because it is now more than 30 years old. An identical, brand-new house will be priced at far more than the $300,000 that the old house is selling for. Therefore, a home equity tax is government-perpetuated theft for at least four reasons:

1. Inflation is a government-controlled devaluing of the purchasing power of money, so a tax imposed on the amount that the government has already deliberately devalued the currency, relative to home buying, is absurd and is pure, unadulterated theft;

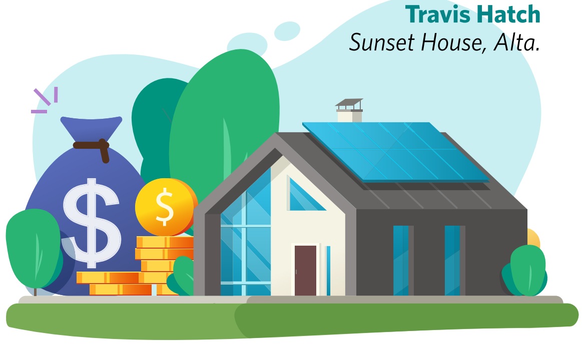
2. Any monetary value or actual equity that a homeowner has accumulated in his or her home by paying down a mortgage is done so with after-tax dollars. A paycheque that the government has already seized income and other taxes from is put into home equity to provide future security rather than being spent for the gratification of immediate desires. (i.e., vacations, toys, etc.). A tax on such frugal investing puts the government in the role of creating the insecurity and taking away that security instead of protecting the investments of citizens who have already paid their dues;

3. A home that has actually increased in value, not only in price, may very well be the result of government meddling in the marketplace. Even if that isn't the reason, it is a value that belongs to the owner and allows those individuals to provide for their own needs in the future, instead of being more reliant on Canada Pension Plan (CPP) or other subsidized Old Age Security (OAS), medical and other government assistance programs which are already demonstrably unsustainable; and

4. If there is actual equity increase in a home, the owner has no benefit from that increase unless the home is sold. The same principle is involved regarding any other investment. A stock purchase or mutual fund may have an increase in value but cannot be taxed as income because the income has not been realized yet and the market may fall, resulting in a loss rather than a profit. The same applies to a house.

Do not let government bureaucrats mislead the public with verbal slight of hand with the definitions and arithmetic involved in this matter.

Travis Hatch
Sunset House, Alta.



I fully support the Canadian Taxpayers Federation's (CTF) goal of being a "watchdog" when it comes to how public funds are being spent by government.

However, I've spent countless hours and sent countless emails to various government leaders, including Prime Minister Justin Trudeau, that end up going nowhere and, of course, receive the usual boilerplate responses in return.

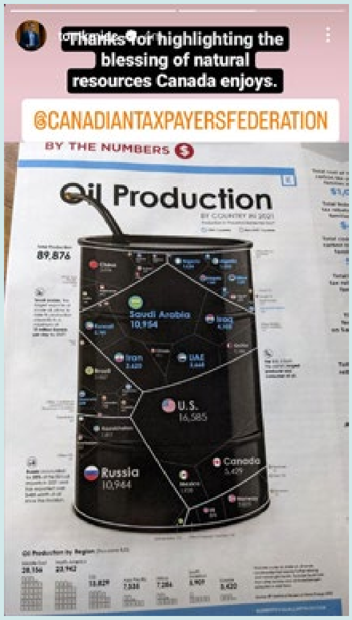
The CTF needs to align itself more with the mainstream media to get the word out about what's happening with frivolous spending of taxpayers' money.

Sending individual emails to politicians is a waste of time. Accountability and action need to be front and centre so the public can see firsthand what is or isn't happening behind closed doors with their money.

Marc Herrmann
Gabriola, B.C.

EDITOR'S NOTE: *Taking the time to speak to your elected officials is never a waste of time. This is even more true when you are taking action on the same issue at the same time as other Canadians. A politician might ignore one email on one issue, but he or she will pay attention to thousands of emails all arriving on the same day about the same issue. Plus, boilerplate responses are a good thing. It means we've overwhelmed them with emails! Thanks for doing your part, Marc!*

SEEN ON INSTAGRAM: Shortly after the last issue of *The Taxpayer* came out, both Dragon's Den's Vincenzo Guzzo and Calgary-Shepard MP Tom Kmiec took to Instagram to give the magazine a shout out.



I became involved with climate change and "green power" in the late 1980s when the United Nations formed the Intergovernmental Panel on Climate Change (IPCC). At that time, I was working for a Montréal company that manufactured rural microwave radio systems. I lived in London, England, and was responsible for business development across the Middle East.

We used solar panels to power our small, remote microwave outstations. I knew their capabilities and limitations. No sun equalled no power. Though there was lots of sun in those Middle Eastern countries, there was also lots of dust and sand, which degraded the panels.

The British government has, since that time, very heavily subsidized the private sector to install and maintain wind turbines, onshore and offshore, and solar farms. However, no wind and no sun means no power. One cannot manage a national grid based on the vagaries of mother nature but, politically, there has been no alternative for British politicians over the past 30 or so years but to embrace green power.

The same situation is happening here in Ottawa and across Canada. When it comes to the generation of greenhouse gases and carbon dioxide (CO_2), in particular, Canada is irrelevant. Canada contributes 1.6% of all CO_2 released into Earth's atmosphere.

Paul Rhodes
Sechelt, B.C.

LETTERS TO THE EDITOR

Letters may be edited for length, content and clarity.

Send your letters to:
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E-mail: **letters@taxpayer.com**

CTF EXCLUSIVE

Governor-General and entourage spent $100,000 on airplane food during Middle East trip: DND records

Gov.- Gen. Mary Simon arriving in Dubai

CREDIT: MCPL ANIS ASSARI, RIDEAU HALL

Gov.-Gen. Mary Simon and her passengers spent $99,355 on in-flight catering during their week-long trip to the Middle East, according to new Department of National Defence (DND) records obtained by the Canadian Taxpayers Federation (CTF).

Simon, her 29 passengers and the 17-person flight crew, spent $99,355 on in-flight catering during their March 16 to 24, 2022, trip to Expo 2020 in Dubai, according to DND records the CTF obtained through access to information requests. That's $2,114 spent on in-flight catering per person.

The flight menu included beef wellington, fresh omelettes, crepes and red velvet cake with whipped cream, according to records obtained by the CTF. Simon's meals were expected to be specially plated, when prepared, with "appropriate garnish."

Other in-flight expenses included $230 for flower arrangements on the Ottawa to London flight on March 16, 2022; $984 for individual Flow water bottles, a high-end boxed water brand on the Ottawa to London flight on March 16, 2022; $305 for beef carpaccio, an Italian dish of thinly-sliced raw meat for the flight from Dubai to Qatar on March 20, 2022; and around $324 for freshly squeezed orange and cranberry juice.

The updated $99,355-tab is different than the two previous numbers released by the government. The *National Post* originally reported that in-flight catering cost taxpayers $93,118, based on the government's response to an order paper question. DND later estimated that the total cost of the in-flight catering was $80,367.

The updated $99,355-tab doesn't include other expenses that may have been incurred during the trip, such as accommodations and meals while at the destinations.

CTF EXCLUSIVE: $3,000 for a boob-suit concert

Bureaucrats at Global Affairs Canada granted nearly $3,000 to support a performance where a Canadian artist dressed up in a giant nipple suit in Madrid, Spain.

The eyebrow-raising sum was handed over in early October 2019, with the money drawn from the department's "Mission Cultural Fund."

The recipient, whose stage name is Peaches, is a frequent flyer with the fund. The CTF has previously uncovered details about $8,000 she received to stage a show in Germany, where attendees were able to hear the life story of various sex toys.

Her Madrid trip was focused on her performance at a local festival, where she sang songs challenging gender identity, roles and representations.

The Canadian embassy in Madrid paid for part of her trip and expenses during the visit, though federal documents did not indicate whether or not Canadians picked up the boob-suit tab.

CTF EXCLUSIVE: Bank of Canada handed out bonuses while inflation soars

The Bank of Canada building

SOURCE: BANK OF CANADA

The Bank of Canada gave its employees $45 million in pay raises and bonuses during the pandemic, even though it failed to hit its inflation target, according to records obtained by the CTF.

Written and compiled by **James Wood,** *Investigative Journalist*

In 2020, the Bank of Canada gave pay raises to 1,728 employees, costing $5.3 million. In 2021, it gave pay raises to 1,857 employees at a cost of $5.2 million. It did not cut the pay of any employees in 2020 or 2021.

In addition to pay raises, the Bank of Canada gave bonuses to 1,632 employees in 2020, costing $16.2 million. In 2021, it gave bonuses to 1,752 employees at a cost of $18.4 million.

The bank maintains the bonuses were for staff who successfully met or exceeded expectations, with the bank's mandate aimed at keeping inflation around 2%. Despite the bonuses, consumer prices rose by 8.1% in June of 2022, the largest increase since 1983.

Bank of Canada Gov. Tiff Macklem later told a federal committee the bank "got some things wrong."

CTF EXCLUSIVE: Feds pay over $3,500 for royal BeaverTail photos

SOURCE: THE CANADIAN PRESS/PAUL CHIASSON

Then-Prince Charles and Camilla, Duchess of Cornwall, are served Beaver Tail pastries at the Byward Market in Ottawa, Ont., on their Canadian Royal Tour, May 18, 2022.

Federal bureaucrats trotted out big bucks for photos of royalty looking at baked goods in Ottawa, Ont., last summer.

In May 2022, then-Prince Charles and his wife, Camilla Parker-Bowles, came to Canada for a quick royal tour. One of the prince's stops was the Byward Market in downtown Ottawa, where the couple took in one of Ottawa's famous treats, BeaverTail pastries.

News photographers, government staff and members of the public were all in attendance to watch the pair tour the market, documenting every move the pair made.

The ample number of images available didn't stop the Department of Canadian Heritage from spending more than $3,500 to secure the rights to Canadian Press images of the couple examining BeaverTails, among other activities from their Ottawa trip.

The receipts for the photography were obtained by the CTF and included costs for rental vehicles and musical entertainment for the pair.

Federal records did not indicate if Heritage Canada bureaucrats checked their own smart phones for images from the visit before pulling out their cheque books.

CTF EXCLUSIVE: Dairy Commission raises milk prices while shoveling out pay raises and bonuses

The Canadian Dairy Commission (CDC) gave its employees more than $265,000 in pay raises and bonuses during the pandemic while raising milk prices, according to records obtained by the CTF.

The CDC is a Crown corporation that regulates the Canadian dairy industry by setting milk prices that affect what Canadians pay for milk in grocery stores.

In 2020, the CDC gave pay raises to 57 employees (79% of all employees), totaling $143,202. In 2021, the CDC gave 48 employees (66% of all employees) a pay raise, costing $122,128. The CDC did not cut the pay of any employees in 2020 or 2021.

In addition to pay raises, the CDC gave bonuses to five employees in both 2020 and 2021. The CDC refused to release the amounts of the bonuses when the CTF asked, deciding instead to keep the amounts confidential.

The CDC raised milk prices by an all-time high 8.4% on Feb. 1, 2022. The CDC announced another increase of 2.5% that took effect on Sept. 1, 2022. The CDC raised milk prices in 2020 and 2021, as well.

The CDC received $3.9 million from taxpayers in 2019-20 and $4.7 million in 2020-21. The increase in taxpayer funding is "to fund increased salary expenses," according to the CDC's most recent annual report.

CTF EXCLUSIVE: Saskatchewan finance minister racks up $10k for budget speeches

Staff in Saskatchewan Finance Minister Donna Harpauer's office didn't blink when the minister wanted to fly to North Battleford from Regina, according to records obtained by the CTF.

In July 2022, Harpauer caught flak from the public for spending more than $7,000 on a flight to the city in west-central Saskatchewan in March. The minister was headed out to give a speech about the recently unveiled budget to the local chamber of commerce and didn't want to drive.

Emails between staff who scheduled the trip don't show any discussions on the merits of driving versus flying, and the trip went ahead as scheduled. A plane was chartered from Yorkton to swoop in to Regina, pick up the minister and her chief of staff, and do a round trip to North Battleford and back.

When questioned about the expenses, Harpauer defended her flight to North Battleford. Records show discussions about a similar trip to Prince Albert with the Premier in tow. That trip eventually took place on April 8, 2022, with a flight expense of just over $3,000.

The final bill wound up at more than $10,000 for just two stops on a budget tour.

CTF EXCLUSIVE: Federal tourism agency handed out bonuses and pay raises while industry locked down

Employees at Destination Canada received bonuses and pay raises in 2020 and 2021 while the tourism industry shut down during COVID-19 lockdowns, according to records obtained by the CTF through access to information requests.

There were 84 Destination Canada employees who received bonuses in 2020 at a total cost of $617,095. In 2021, there were 92 employees who received bonuses, totalling $604,153. The data shows 87% of employees received a bonus in 2020 and 76% received a bonus in 2021.

Among Destination Canada executives, the average bonus was $32,652 in 2020. The Crown corporation noted that it reduced bonus pay for its executives in 2021, "in recognition of the adverse impact of COVID-19 on the tourism industry." However, bonus pay still worked out to $16,126, on average, for each executive in 2021.

In addition to bonuses, 79 Destination Canada employees received a pay raise in 2020 and 63 employees received a pay raise in 2021, at a total cost of $349,309 over that time period. No employees received a pay cut.

Destination Canada's objective is "marketing Canada nationally and abroad."

Canada's tourism spending was cut in half in 2020 due to the pandemic, with 360,000 jobs lost by 2021.

Destination Canada received $121 million from taxpayers in 2021-22 and $96 million in 2020-21, according to its most recent annual report.

CTF EXCLUSIVE: $13,000 for Oscars tweets

Global Affairs Canada spent just over $13,000 for a Twitter post with mediocre reach.

Records obtained by the CTF show the foreign service spent the cash to host a celebration of Canadian talent at the Academy Awards in February 2017. The event was meant to celebrate Canadian talent and showcase Canada's potential for future Hollywood talent, with the money drawn from the Mission Cultural Fund.

Despite the grand plan, the showcase only "partially met the target," according to the records from Global Affairs. Instead of being a shining diplomatic success, the highlight of the evening was a series of Tweets posted from the event.

The top tweet got 81 retweets and 264 likes, with Global Affairs staff christening that massive reach as the single biggest success of the evening.

CTF EXCLUSIVE: Costs for gun ban and buyback continues to balloon, despite not buying a single gun

Taxpayers have already been billed more than $3 million to run the federal government's office responsible for the gun ban and buyback scheme.

The Firearms Buyback Secretariat was created in June 2020 inside the Department of Public Safety to run the Trudeau government's gun ban and buyback scheme.

The office cost at least $3.7 million, as of this report, with $2.1 million spent on salaries and $1.6 million spent on operations, according to a statement given to the CTF. The department refused to provide the total budget allocated to the office each year.

No firearms have been purchased yet. The gun ban and buyback scheme has been delayed until October 2023.

The federal office is currently staffed by ten bureaucrats, with records showing draft plans to hire eight more, costing up to $2 million per year in salaries alone.

CTF EXCLUSIVE: Charlottetown taxpayers spent over $4,000 to move utility pole in front of councillor's house

SOURCE: FACEBOOK

Alana Jankov's house, before and after the work being done

Taxpayers covered the $4,627 bill to move a utility pole in front of City of Charlottetown, P.E.I., Coun. Alanna Jankov's new driveway, despite the company insisting that the councillor foot the bill herself, according to documents obtained by the CTF.

The removal process began in June 2021, when Charlottetown staff requested that Bell relocate five utility poles on Greenfield Ave., between Green Street and McGill Ave. City staff made the request for a road construction project.

Staff also requested the relocation of one additional pole in front of Jankov's residence at 19 Spring St., three blocks away from the work site.

Written and compiled by **James Wood,** *Investigative Journalist*

CTF EXCLUSIVE

Ontario burned over $2 million to say it's "getting stronger"

Three months before Ontario's 2022 provincial election, it was hard to turn on the radio or watch TV without hearing an advertisement from the province. The message? "Ontario is getting stronger."

The ad campaign ran from February into the middle of March, avoiding the 60-day ban on political advertising in the advance of elections in Ontario.

The 30-second television ad ran on outlets around the province and even appeared during the National Football League's (NFL's) Super Bowl, typically the most expensive time slot of the year for advertisers, but offering up the largest TV audience.

When questioned by reporters at Queen's Park about the cost of the messaging push, Ontario Premier Doug Ford's office refused to answer. The provincial auditor-general also took issue with the political messaging funded by taxpayers' money.

Records obtained by the CTF show the actual cost as just over $2.3 million, which included production costs for the advertisement assets and actual placement of the ads in newspapers and radio stations across the province.

The cost of the Super Bowl ad was not included in the records.

Before the 2021 request was made, Bell told city staff that the homeowners at 19 Spring St. should be the ones footing the bill for the cost to move the pole.

"As a result of the land owner changing the configuration of his yard, he has proposed to move his driveway to an area where this pole has been for decades," wrote Allan Meston, a field construction supervisor with Bell. "Bell advised him that any movement of the pole would be at his cost and that cost would include not only Bell's costs to move the pole, but the costs to other utilities whose facilities are on the pole. We provided him a quote for the costs last year, which he rejected."

The taxpayer-funded removal of the pole outside of Jankov's home went ahead in September 2021, despite Bell's statements that the homeowner should have paid the bills.

The CTF asked Jankov whether or not she believed it was fair for city residents to pay for the pole to be moved and whether or not she would be willing to repay the amount spent on the removal. She didn't have a clear answer.

Feds can't run a graveyard

Auditors at Veterans Affairs Canada are questioning millions spent on an old navy cemetery. The department billed taxpayers $4 million for graveyard upgrades, like plots that were never sold and trails that were never used, without any operational plans in place.

There were no operational plans in place and none were found to even exist.

The report examined spending at God's Acre Cemetery at Esquimalt, B.C., dating from 1868. The cemetery had 2,500 graves on 2.7 acres and was believed to be full.

God's Acre Cemetery

SOURCE: VETERANS AFFAIRS CANADA

God's Acre cost taxpayers an average $123,000 a year, including salary for a caretaker to cut the grass and shovel snow. However, beginning in 2015, managers opted to expand the graveyard for unknown reasons.

The department purchased a 0.65-acre land parcel next to the cemetery to create 1,500 new spaces for internment. The cost added up to $2.5 million.

A secondary project to replace the cemetery's garage and paving work came in at $1.5 million. Auditors did not find an obvious reason for the work.

The auditors also found no policy in place to determine who would be buried in the graveyard or how operations were organized. The site is one of only two cemeteries owned by the federal government.

The other graveyard is Fort Massey in Halifax, N.S., and has been full for years. Operational costs the year before the audit were just over $55,000.

Source: Blacklock's Reporter

Kenney ends bracket creep on the way out the door

by James Wood
Investigative Journalist

Alberta Premier Jason Kenney gave a gift to provincial residents on his way out of office.

In August, the province announced a move to end bracket creep, add billions to the Heritage Savings Trust Fund and pay down the provincial debt.

The Canadian Taxpayers Federation (CTF) is a vocal critic of bracket creep, which happens when governments don't move tax brackets with inflation.

The failure to move brackets with inflation moves taxpayers' pay into higher tax brackets, even if they can't actually afford to pay the higher tax rate. Bracket creep also wears away at the tax-free portion of taxpayers' income.

The decision will be retroactive to the start of the 2022 fiscal year, so Alberta residents are expected to see an additional refund in the spring. With the move by Kenney to get rid of bracket creep, the average Albertan is expected to save $300 a year.

The province also moved to pay down $13.4 billion in debt during the 2022 fiscal year, with a total of $5.2 billion being moved into debt reduction. The Heritage Trust Fund is also getting a top-up of $2.9 billion.

The CTF applauded all the decisions.

SASKATCHEWAN HANDS OUT SURPLUS TO PROVINCIAL RESIDENTS

A bumper crop of non-renewable resource revenue is being handed over to Saskatchewan residents by the provincial government.

The province announced the move to cut $500 tax credit cheques for Saskatchewan residents over the age of 18 in late summer, driven by a $1.04 billion surplus for 2022-23. The original budget forecast had predicated a $463 million deficit for the year.

The cheques were expected to arrive by the end of November, with every adult who filed a 2021 income tax return eligible to receive the money.

When announcing the rebate, Saskatchewan Premier Scott Moe said the natural resources of Saskatchewan belong to residents of the province and they should benefit when resource prices are high.

Nova Scotia premier cuts own salary, fights carbon tax

Nova Scotia Premier Tim Houston decided to set an example to other premiers across Canada by cutting his own pay in 2022.

Houston made the move on his own pay while calling back members of the legislative assembly (MLAs) to the provincial legislature in response to a pay raise recommendation that had been made for his government.

The pay raise had been recommended by an independent panel and could have seen MLAs receive a base pay hike of 12.6%, retroactive to Sept. 1, 2021. In other words, the base salary of an MLA could have risen from $89,235 to $100,481.

Houston disagreed with that direction and forced MLAs to return to the legislature to vote it down.

He also cut his own pay by $11,246 to $101,545, with the province claiming this was the first time in recorded history that a sitting premier had reduced his or her own compensation.

Houston has also been fighting the federal carbon tax regime, countering the federal proposal with a home-grown cap and trade program.

The premier has disputed the federal talking point of families getting back more from rebates than they would pay in the tax and expects the tax to cost residents an average of $1,500 a year by 2030, instead of the local program, which would cost $488.

As of this report, the homegrown program is still in the air.

CTF questions lead to shut down of home equity tax advocacy funding at CMHC

The CTF led the way in shutting down federal funding for a group supporting the development and imposition of a home equity tax.

The group, known as Generation Squeeze, had obtained $450,000 in federal funding to study and promote a home equity tax despite the federal government swearing up and down it would never consider such a tax.

When Canadians sell the house they own and live in, i.e. their primary residence, they are not taxed on the money they made on the sale.

The CTF has published multiple stories about the issue, which federal officials took note of in their internal correspondence. When Generation Squeeze pursued additional federal support in the early days of 2022, the questions from the CTF loomed large in bureaucrats' minds.

An email chain from March 2022 shows Canada Mortgage and Housing Corporation's (CMHC's) Wendy Pollard raising the idea of cutting off additional funding to Generation Squeeze, while officials were discussing how to respond to questions from the CTF. Pollard asserted that giving more money to Generation Squeeze to promote a home equity tax is "not worthwhile."

In August of 2022, the CTF asked CMHC whether it followed Pollard's recommendation to stop funding the promotion of a home equity tax.

"Further work in this area was not necessary," CMHC representatives told the CTF.

While CMHC confirmed that no more money would be provided to Generation Squeeze to promote its home equity tax report, CMHC would not rule out future funding for home equity tax research or future funding of Generation Squeeze.

The CTF will continue to monitor federal support of a home equity tax.

LEADERSHIP CANDIDATES VOW NO HOME SALE REPORTING

The leader of the Conservative Party of Canada (CPC) has vowed to repeal the requirement for Canadians to report the sale of their home if he becomes prime minister.

The promise was made by both Pierre Poilievre during his successful pursuit of the party leadership and his fellow member of Parliament (MP), Scott Aitchison. Both made the promise in response to questions from the CTF.

The rule has faced fierce opposition due to the possibility of the data scoop being used to set up a home equity tax, though the Liberal government has sworn up and down it would never pursue such a tax.

The regulation was put in place back in 2016, despite sales of principal residences not being taxable in Canada. Canada Revenue Agency (CRA) has said mandatory reporting was required to identify Canadians who owed taxes on the sale of secondary properties, like condos and cabins.

NEW TOOL TO TEACH YOUNG PEOPLE ABOUT SOCIALISM

Canadians speak with SecondStreet.org about growing up in socialist and communist countries.

by Colin Craig
President, SecondStreet.org

Many Canadians, especially young people, need to hear the full story about socialism and communism.

The two ideologies are just not what some university professors and politicians make them out to be. That's why SecondStreet.org launched our "Survivors of Socialism" project.

The initiative includes interviews with Canadians who have actually lived under such regimes. People from China, the USSR, North Korea, Nicaragua, Cuba, Venezuela and elsewhere have spoken out about what life was actually like living in socialist and communist countries.

For instance, Boris Rassin described growing up in the former USSR in what is now modern-day Latvia. He explained how the government restricted freedom of speech and censored all kinds of materials, including cookbooks. Yes, cookbooks.

The state was worried that citizens might thumb through the books and start asking why all kinds of ingredients were widely available prior to communism, but were no longer stocked in government stores.

Rassin also described how used cars would sell for more money in the USSR than new cars. Why? Because the state was so slow at producing cars that citizens often had to wait years for new cars. For example, his father was once on a seven-year waiting list. Boris quipped, "You're not paying for a car, you're paying for the opportunity to have a car."

His anecdote brings to mind the punchline of an old Ronald Reagan joke about a customer purchasing a new car in the former Soviet Union and being told to come back in ten years to pick it up. The customer asked, "Morning or afternoon?"

Rather surprised by the question, the government official then responded, "What difference does it make?"

The customer responded, "Because the plumber is coming in the morning."

While such jokes make for a good laugh, socialism and communism weren't just terrible, in terms of the availability of goods and services. The two ideologies have, of course, caused immense human suffering across the globe. There's actually a bit of a debate as to how many millions of people lost their lives due to the two oppressive regimes.

Zbigniew Brzezinski, a former national security advisor to former United States President Jimmy Carter, has estimated that communism caused the deaths of almost 60 million people during the 20th century. Conversely, the 1997 Black Book of Communism estimated a much higher total – upwards of 100 million deaths.

These statistics and more can be found in the policy brief we released with this project.

But, perhaps most importantly, our project involved surveying Canadians who came from socialist and communist regimes to learn which, if any, government policies in our country concerned them as they reminded them of the regimes they fled.

While drafting the survey, we had no idea what respondents might say.

But, once the responses were in, the top concern turned out to be growing restrictions on freedom of speech. Many survey respondents noted two bills the Trudeau government was pushing before Parliament to curtail free speech on the internet.

To watch our videos on this subject, read our report or review the work of third-party groups, please visit **secondstreet.org/socialism.**

AN EU POLICY COULD IMMEDIATELY REDUCE SURGICAL WAIT TIMES IN CANADA

Canada's health care system is in crisis. Waiting lists have never been longer and mismanagement continues to cost some patients their lives.

Defenders of our Soviet-style system might try to blame horrendous wait times on the global COVID-19 pandemic but, the truth is, Canada's health care system was in a crisis even before the pandemic. All COVID did was make a bad situation worse.

For years it has been common to hear of patients having to wait a year, two years or sometimes even longer to see a specialist and, subsequently, to receive surgery. Data uncovered by SecondStreet.org shows thousands of patients die each year on surgical waiting lists. Most patients pass away while waiting for procedures like hip replacements rather than life-saving surgeries such as heart operations, but the former should not be dismissed. Would you want to spend your final years living with chronic pain and limited mobility because of government incompetence?

The European Union (EU) has a policy in place that could actually reduce waiting lists immediately in Canada and wouldn't cost much to implement.

Known as the Cross Border Directive, the policy allows a patient in any EU country to travel to another EU country, pay for surgery and then be reimbursed by their home country. Reimbursements cover up to the same amount the home country would have spent to provide the procedure for the patient locally. If the bill abroad is more than what the home country pays, the patient makes up the difference.

Imagine how this could work in Canada.

A Manitoba patient could avoid waiting a year for hip surgery by paying for the procedure somewhere else in Canada, the United States or, perhaps, even in Europe. For the patient, they could find immediate relief for their health problems. In fact, they might even save the government some money.

One Manitoba patient, Max Johnson, made headlines last year when he described to the CBC how his successful knee surgery in Lithuania cost about $7,000 less than what his provincial government would have spent to provide it to him in Winnipeg. (Unfortunately for the patient, the government declined his request for reimbursement.)

Known as the Cross Border Directive, the policy allows a patient in any EU country to travel to another EU country, pay for surgery and then be reimbursed by their home country.

Needless to say, not everyone wants to travel outside their province for health care. And, that's fine. This policy is completely voluntary. In fact, it would even help patients who remain on government waiting lists in Canada. Remember, every time someone does decide to travel abroad for surgery, those behind them in line get to move up a spot on the government's waiting list.

Perhaps best of all, this policy would have a minimal impact on government finances over the medium term. That's because, instead of spending say, $20,000 to provide a patient with surgery next year, the government might spend $20,000 this year. Thus, over a two-year period, it's revenue neutral.

Make no mistake, this policy is imperfect. Patients do have to pay for their travel costs and front the money for their surgeries.

However, this policy could immediately help thousands of patients who are suffering. Who knows? It could even save some lives.

Considering our system is in a crisis, now is the time to consider other options.

To learn more about the Cross Border Directive, you can read our policy brief at **secondstreet.org.** t

If you have an interesting health care story to tell, Secondstreet.org wants to hear from you — stories@secondstreet.org.

FEDS DRAW A BLANK ON **BILLIONS** IN COVID-19 BUSINESS LOANS

by **James Wood**
Investigative Journalist

The federal government lost track of billions of dollars it handed out under the Canada Emergency Business Account (CEBA) pandemic program, with more than a quarter of recipients under the program tracked as "blank," according to records obtained by the CTF.

More than $16 billion went out the door through CEBA and taxpayers don't know who received all the funding.

"The federal government threw piles of money out the door during the global COVID-19 pandemic and, at the very least, taxpayers deserve full transparency," said CTF Federal Director Franco Terrazzano. "Taxpayers still don't know how much money might have been lost."

The federal government has been tight-lipped about the program, which was placed under the purview of Innovation, Science and Economic Development Canada (ISED) after it was launched during the early months of the pandemic. CEBA provided interest-free loans of up to $60,000 for small businesses to cover operating costs during the pandemic, with the amounts being partially forgivable.

While the government discloses a breakdown of CEBA funds received by provinces and territories, a more detailed breakdown of the loans has not been made public.

However, the CTF was able to obtain records showing the categorical breakdown of CEBA recipients in Canada. Throughout the life of the program, at least 1,463,413 applicants received $48.8 billion in funding.

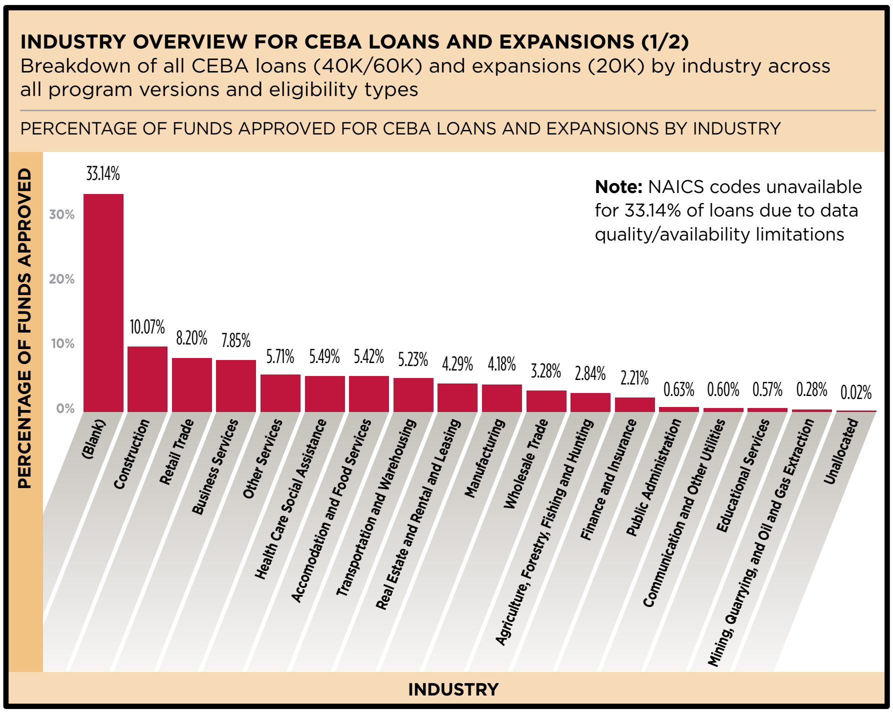
One category of recipient was "public administration," despite government organizations officially being barred from the program. A total of 9,210 recipients received loans, making up $307 million of the program funds.

The access to information and privacy (ATIP) office stated applicants needed to confirm they were not government organizations or bodies, or entities wholly owned by a government organization. Applicants were also required not to be non-profit organizations, registered charities, unions or societies. Applicants could not be owned by a member of Parliament or senator.

ISEDC's ATIP office addressed the "public administration" funds question, explaining that applicants for CEBA did not need to provide their industry to qualify for the money.

"CEBA eligibility validations were completed based on the formal attestations completed as part of the application process and through validation of tax filing records with Canada Revenue Agency (CRA)," read the statement.

Apart from the 33% of recipients that did not disclose an industry type, the rest of the records released laid



INDUSTRY OVERVIEW FOR CEBA LOANS AND EXPANSIONS (2/2) Breakdown of all CEBA loans (40K/60K) and expansions (20K) by industry across all program versions and eligibility types

PERCENTAGE OF FUNDS APPROVED FOR CEBA LOANS AND EXPANSIONS BY INDUSTRY

INDUSTRY CEBA LOANS	NUMBER OF CEBA LOANS	FUNDS APPROVED
(Blank)	482,840	$16,176,181,210
Accomodation and Food Services	83,745	$2,646,010,000
Agriculture, Forestry, Fishing and Hunting	39,931	$1,385,222,000
Business Services	114,924	$3,833,422,000
Communication and Other Utilities	8,641	$29,640,000
Construction	146,497	$4,917,319,999
Educational Services	8,463	$277,555,000
Finance and Insurance	32,000	$1,078,840,000
Health Care Social Assistance	81,363	$2,679,405,000
Manufacturing	62,303	$2,040,433,000
Mining, Quarrying, and Oil and Gas Extraction	3,947	$135,520,000
Other Services	81,468	$2,786,948,000
Public Administration	9,210	$307,150,000
Real Estate and Rental and Leasing	61,264	$2,091,870,000
Retail Trade	122,781	$4,002,788,999
Transportation and Warehousing	75,012	$2,554,379,000
Unallocated	267	$9,380,000
Wholesale Trade	48,757	$1,598,975,000
TOTAL	**1,463,413**	**$48,813,039,208**

> CEBA provided interest-free loans of up to $60,000 for small businesses to cover operating costs during the pandemic, with the amounts being partially forgivable. While the government discloses a breakdown of CEBA funds received by provinces and territories, a more detailed breakdown of the loans has not been made public.

out the categories of recipients.

Federal briefing documents obtained by the CTF and the *Globe and Mail* show the government expects to struggle to recoup at least $5 billion of the $49 billion issued under the loan program.

CRA has been assigned the job of chasing down those businesses, but the CEBA program had no formal mechanism to seek out and collect funds from recipients that hadn't been repaying the money.

The federal documents state 100,000 borrowers might need to be tracked down. Of those, 40,000 recipients should not have received the funds, while 50,000 had not met the repayment deadlines. The remaining 10,000 are expected not to repay the full amount by the deadline of Dec. 31, 2025.

The records also state that the loan's eligibility requirements did not examine the creditworthiness of the loan recipient or that ISEDC and the partner financial institutions would not have the in-house expertise to handle collections.

Additional details in the federal records show the creation of a "CEBA Investigations Unit" put in place to examine issues in CEBA files. The main issue the unit appears to be focused on are duplicate submissions for CEBA aid using the same business numbers, which may or may not have been fraud.

A memo from March 2021 listed the number of files CRA was examining to be more than 6,000, although precise details on the number of files and the reasons why the agency was examining them was withheld.

As of the 2021 annual financial report from the federal government, there were $45 billion in CEBA loans outstanding. Ottawa is expected to forgive $13 billion worth of loans.

"This is a huge sum of money that the feds sent out the door with seemingly little accountability and transparency," said Terrazzano. "The federal government needs to buckle down and retrieve any money that might have gone to people who didn't actually need it."

BUREAUCRATS GO WILD,
TAKE GOVERNMENT CREDIT CARDS TO VEGAS, STRIP CLUB, SUPPLEMENT STORES

Federal government of Canada employees used government credit cards at strip clubs, casinos, beauty salons and supplement stores, according to exclusive records obtained by the Canadian Taxpayers Federation (CTF).

"Some bureaucrats are trying to take advantage of taxpayers by making inappropriate purchases with government credit cards," said CTF Federal Director Franco Terrazzano. "It's unacceptable that government bureaucrats are trying to blow taxpayers' money at strip clubs, restaurants in Las Vegas and body-building shops."

In 2021, spending records disclosed in the House of Commons showed multiple departments defaulting on large credit card bills. The material did not include what was spent by the bureaucrats who didn't pay the cards, but the CTF acquired those records through access to information requests.

Notable spending included a series of odd purchases by a pair of "lamprey technicians" working for Fisheries and Oceans Canada in Sault Ste. Marie, Ont. Lamprey technicians work with eels.

The first employee spent close to $100 at Crossover's Lounge, a strip club in Barrie, Ont., while traveling for work in 2018.

The second employee billed taxpayers close to $800 during a personal trip, in 2018, to Las Vegas, Nev. The employee used the government credit card at the MGM Grand Casino and restaurants throughout the city, including Margaritaville and the Hard Rock Lounge.

While department said the expenses incurred by the two Sault Ste. Marie employees were not paid out to the employees, the department used taxpayer's money to pay off a total of $124,194 of expenses other bureaucrats hadn't bothered to pay off.

As of this report, the department has recovered $17,847 from the amount left on the defaulted cards and it is continuing to garnish wages and use tax setoffs to get the money back.

The department also confirmed both employees who took their cards to exotic locations resigned after being caught by an internal investigation in January 2020.

> "The first employee spent close to $100 at Crossover's Lounge, a strip club in Barrie, Ont., while traveling for work in 2018.

Other federal employees used government credit cards for Vancouver, B.C., spa treatments, jewellery store trips, vet visits and video game purchases. One employee at Indigenous Services spent hundreds of dollars at clothing stores, makeup stores, pet stores and home décor stores.

Indigenous Services declined to provide details about the employee who had spent hundreds of dollars, although it did confirm any purchases that didn't fit department policy were being actively pursued.

Canada Border Services Agency (CBSA) had problems with credit card purchases as well, with at least one or more employees taking their department-issued credit cards and purchasing items that were not work related. The purchases included trips to cosmetic stores, massage therapy visits, beauty salons, clothing stores and the purchase of diet supplements.

CBSA took the same approach as Oceans and Fisheries Canada when it came to resolving the credit card issues.

CBSA said employees are advised and expected to know all the rules governing their use of the cards and department expense systems prior to receiving them. The cards are monitored and, if a card defaults, the employee is directed to pay back the amount after 120 days of outstanding balances.

"CBSA paid the invoice that was in default (120 days or more) and the $4,368.71 was fully recovered from the employee," read the CBSA statement. "In the end, all expenses were reimbursed with no financial consequences for the agency."

CBSA confirmed to the CTF that it had not changed its policies on credit card use.

Correctional Services Canada (CSC) had the highest number of defaulted cards, with 2,721 documented cases from the start of 2017 to April 28, 2021. The total amount left outstanding was $2,113,378, all spent on business travel for CSC employees.

In late 2021, CSC told the CTF that $2,074,766 had been recovered from the outstanding balance, with the rest recovered by late 2022. The employees who had made the charges were the ones who repaid the outstanding amounts.

As of this report, no changes have been made to the department's card policies.

Climate delegation billed taxpayers for lobster and cocktails

Environment and Climate Change Canada billed taxpayers hundreds of thousands of dollars for premium hotels, fancy drinks and lobster during a 2019 climate conference in Madrid, Spain, according to records obtained by the CTF.

"How does flying to Spain to have lobster and cocktails on the taxpayer dime help the environment?" asked CTF Federal Director Franco Terrazzano. "The government ballooned the taxpayer tab and increased emissions by flying a super-charged delegation to the climate conference."

The total cost of Canada's delegation to the 2019 climate conference was $683,278, according to documents tabled in the House of Commons in 2021. When the information was tabled, the largest listed expense was accommodations at $278,126. Transportation cost $178,282, a rental of the delegation office cost $105,211, while meals and incidentals cost $93,439.

Despite the disclosure to Parliament, the individual costs associated with those totals had not been released to Canadians until the CTF obtained the details through access to information requests. The records show spending on expensive hotel rooms, high-end wine bars and seafood vendors.

Former federal environment and climate change minister Jonathan Wilkinson travelled to Spain with deputy minister Christine Hogan for the conference, which ran from Dec. 2 to Dec. 13, 2019, at a combined cost of just under $12,000 for the pair.

The conference had been slated to be held in Chile, but was moved to Madrid because of social unrest in South America.

While Wilkinson spoke about how people need to live sustainable lives, the Canadian delegation spent $212 on scallops and lobsters from Premium Shellfish, a business that imports seafood from Canada.

Government officials spent $10,050 on cocktails at the luxurious four star restaurant, Torre Espacio Restauracion, along with $1,582 for Canadian Pilliteri ice wine from artisanal wine company La Cava de Pyrene.

Environment and Climate Change Canada did not explain why the department bought the food and alcohol on the taxpayers' dime.

Wilkinson and his delegation also billed taxpayers $1,572 for a car rental and $1,464 for a chauffeur.

For accommodations, the department spent $224,905 on rooms for delegates at the AC Hotel Cuzco in Madrid. There were 281 hotel rooms booked at about $409 per night. Another $1,035 was spent on accommodations at the Madrid Marriott Auditorium Hotel and Conference Center for four days.

Minister Jonathan Wilkinson meets with francophone women climate negotiators from Africa.
SOURCE: ENVIRONMENT AND CLIMATE CHANGE CANADA

The department told the CTF there were 157 people in the delegation, with federal employees and members of Parliament having their travel expenses paid for. There were 15 non-government delegates who also had their expenses paid for by Canadian taxpayers.

The department also said it made the travel arrangements with the aim of driving local, regional and global climate action, as well as keeping members of the delegation safe. It refused to answer specific questions about why Canadians had to pay for lobster and cocktails.

"If the delegation's objective was to have a great time on taxpayers' dime, I'd say they achieved that goal," said Terrazzano. "The government needs to cut the number of bureaucrats it flies around the world and make delegates pay for their own cocktails and lobster."

Ottawa hoping for uninterrupted decades of growth to balance the BUDGET

by Franco Terrazzano
Federal Director

There's finally some good news for taxpayers coming from Ottawa. Instead of balancing the budget five decades from now, taxpayers can look forward to a balanced budget in … wait for it … 2041.

Using data published by the Parliamentary Budget Officer (PBO), which is the government's independent budget watchdog, the Canadian Taxpayers Federation (CTF) discovered that the federal government was on pace to balance the budget in 2070. The recently updated PBO data shows the feds are now on track to balance the books in 2041. With lockdowns hopefully in the rear-view mirror and inflation fattening government coffers, the Trudeau government seems poised to balance the budget a few decades earlier than previously anticipated.

The table on the opposite page shows the government's budgetary balance into 2041. By the time the government balances the budget, total debt interest charges will have cost taxpayers $802 billion.

If another two decades seems like too long to balance the budget, then brace yourself because there's more bad news. The feds need three rosy projections to come true to balance the budget two decades from now:

- Relatively low interest rates;
- Steady economic growth every year until 2041; and,
- No new spending.

To balance the budget two decades from now, the average interest rate charged on the federal government's debt must be about 2.5%. Right now, the interest rate that the government pays is 1.7%. Maybe interest rates will stay low forever. But 2.5% is lower than rates were every year between 1991 and 2015. And, at the time of writing, the Bank of Canada's target interest rate is 4.25%.

The PBO's data also assumes 8% nominal GDP growth this year, 5% next year, then 4% every year until the budget is balanced in 2041. What if Canada doesn't stumble into two decades of uninterrupted growth?

Here's the biggest hurdle for this government: the PBO's data only "reflects federal and provincial budgets from spring 2022." That means a balanced budget in 2041 relies on politicians not spending any money that's not already included in Budget 2022.

But, Finance Minister Chrystia Freeland already acknowledged that Budget 2022 doesn't include everything the Liberals promised in last year's election.

"We will do more things over the next three budgets," said Freeland.

Given the government's track record, assuming it won't find new ways to waste money is like assuming you're going to pass on a second piece of pumpkin pie on Thanksgiving.

The Trudeau government spent more money before the pandemic than the feds did during any year during World War II, even after accounting for inflation and population growth. This year the government wants to spend $90 billion more than that.

And, the Trudeau government hasn't lived up to its budget promises in the past. In 2014, Justin Trudeau said "the budget will balance itself." When he ran for prime minister in 2015, Trudeau said he would have a few "modest" deficits before returning to balance in 2019. He missed that target by $20 billion.

Here's why balancing the budget matters:

Even if the feds finally balance the budget in 2041, the interest charges on the government credit card will cost taxpayers $802 billion over those two decades. That's $18,000 for every Canadian.

That's one of the main problems with never-ending deficits. The more the federal government borrows, the more interest taxpayers are forced to pay instead of that money being used to improve services or lower taxes.

The other reason governments should take debt seriously is because it drives up the cost of living.

Politicians are already flipping over couch cushions looking for more money to pay down the debt. Despite promising not to raise taxes, Trudeau's pandemic budgets contain a raft of tax hikes, such as a luxury goods tax, a tax on foreigners who own vacant homes, an anti-flipping tax and higher taxes on banks and insurance companies. The federal carbon tax and payroll taxes

Projected budgetary balance

YEAR	TOTAL REVENUE ($ MILLIONS)	TOTAL SPENDING ($ MILLIONS)	BUDGETARY BALANCE ($ MILLIONS)	INTEREST CHARGES ($ MILLIONS)
2022	$402,270	$443,399	-$41,129	$25,055
2023	$423,725	$453,966	-$30,241	$27,662
2024	$445,346	$465,872	-$20,526	$31,166
2025	$466,475	$485,090	-$18,615	$34,080
2026	$487,291	$504,027	-$16,736	$36,510
2027	$506,705	$525,221	-$18,516	$38,533
2028	$526,767	$546,721	-$19,954	$40,305
2029	$547,481	$568,550	-$21,069	$41,876
2030	$568,844	$590,604	-$21,760	$43,287
2031	$591,089	$612,872	-$21,783	$44,563
2032	$614,548	$635,584	-$21,037	$45,715
2033	$639,045	$658,896	-$19,851	$46,746
2034	$664,304	$682,780	-$18,476	$47,662
2035	$690,472	$707,360	-$16,888	$48,473
2036	$717,810	$732,733	-$14,923	$49,185
2037	$746,229	$758,653	-$12,424	$49,797
2038	$775,653	$785,169	-$9,516	$50,303
2039	$805,941	$812,217	-$6,275	$50,697
2040	$837,080	$839,959	-$2,879	$50,976
2041	$869,393	$868,463	$931	$51,139

have all been recently increased. Trudeau also requested analysis on a potential wealth tax and his staff met twice with a group that received tax dollars to push for new home taxes.

Then, there's the inflation tax. The Bank of Canada printed more than $300 billion during the pandemic, largely by purchasing federal government debt. The more dollars the central bank prints, the less your dollars buy.

Of course, there's nothing technically stopping the government from balancing the budget long before 2041. The government could balance the budget by 2024 if it brought its spending back to the all-time high levels just prior to the COVID-19 pandemic, adjusted upward for inflation and population growth.

Unfortunately for taxpayers, the federal budget hasn't managed to balance itself. In fact, taxpayers can expect to lose out on another $802 billion to the bond fund managers on Bay Street just to cover interest charges before the budget is balanced two decades from now. But, there is some good news. The feds could balance the budget, waste less money on interest and avoid future tax hikes. All the government must do is muster up a modicum of restraint and bring spending down to the pre-pandemic highs.

Fact checking

Freeland's budget update

In the mid-year budget update, Finance Minister Chrystia Freeland pinky promised taxpayers a balanced budget in 2027. Taxpayers should be skeptical.

First, that's after the next election. Second, the PBO's numbers aren't nearly as rosy.

The government's balanced-budget projections depend on an extra $129 billion in revenue compared to the beginning of this fiscal year. The PBO released its budget projections only a few weeks before Freeland's budget update. The PBO projects revenues in 2027 will be $11.1 billion lower. The government wouldn't balance the budget using the PBO's revenue projections. It would have a $6.6-billion deficit in 2027.

What if a recession is right around the corner as some economists predict? Freeland hasn't shown any ability to reduce spending to match lower revenues. Freeland can't even keep spending in line with her own budget.

Third, higher interest rates could tear a bigger hole in Freeland's budget. Desjardins projects interest charges will cost taxpayers $49.8 billion next year. That's $6.5 billion, or 15% higher than the costs Freeland is using. The PBO also projects higher future interest charges.

Bottom line: the deficit in 2027 would be $9.4 billion using the PBO's revenue and interest numbers. This is a larger deficit than the fiscal update's downside scenario, which projected an $8.3-billion deficit in 2027. t

GOING GREEN

What the end of Manitoba's pesticide ban means for Canadian homeowners and taxpayers

by Peter Shawn Taylor
Senior Features Editor, C2C Journal

In 2014, Troy Warkentin was wrestling with a weedy budget problem. As chief administrative officer for Steinbach, Man. it was his job to keep the city looking good. But, a new government ban on cosmetic pesticides was making that task a lot harder than it used to be.

"Our city has traditionally prided itself on the high quality of our green spaces," Warkentin said in an interview. Prior to 2014, the city spent about $15,000 a year on traditional, federally-approved pesticides. To get the same results using the few "green" products allowed after the ban, Warkentin calculated it would cost about $240,000. "It was a 15-fold increase," he said.

Unwilling to blow the budget on weed control, Steinbach city council told Warkentin to find a cheaper solution. As a result, the city now spends about $60,000 annually controlling weeds in its public spaces, including $29,000 worth of Fiesta, an iron-based herbicide allowed under the provincial ban. So, how does the city look after the switch?

"The results of the new program are quite dismal," Warkentin stated glumly. "The alternative chemicals we are now

Marine Museum in Selkirk
SOURCE: CITY OF SELKIRK

permitted to use are virtually ineffective. We've seen a significant increase in weeds throughout our green spaces and roadways and, in particular, dandelions." Also up are complaints from Steinbach residents about their hometown's newer, shabbier look. Sighed Warkentin, "There's not much else the city can do."

Since 2003, when Québec became the first province to ban "cosmetic" pesticides, there hasn't been much municipalities or homeowners in many parts of Canada can do to prevent dandelions or other weeds and bugs from taking over their beloved green areas. Seven provinces, including Manitoba, currently impose a provincial ban on the use of weed-killing chemicals on most residential, public and commercial properties. And, the result is visible for all to see – a steady and sustained degradation of some of this country's most beautiful outdoor spaces.

Now, however, that yellow tide may finally be turning. In the face of overwhelming evidence, Manitobans are fed up paying more for objectively uglier green spaces. The province has announced a plan to repeal significant parts of its cosmetic pesticide ban, joining the three other western provinces of British Columbia, Alberta and Saskatchewan that do not impose province-wide restrictions.

In March 2022, Manitoba Minister of Environment, Climate and Parks Jeff Wharton announced amendments to the province's cosmetic pesticide law to once again permit the use of federally-approved chemicals to control weeds on private lawns and pubic streetscapes. Restrictions will remain in place regarding pesticide use around picnic areas, playgrounds, dog parks and daycares to "protect sensitive areas for children and pets."

These changes were prompted by significant public dissatisfaction with the existing rules, Wharton noted. "Stakeholders and members of the public raised several concerns about the original legislation," he said in announcing the new rules, "including increased costs and...the lack of effectiveness of current products on the market." A provincial survey released alongside the amendments revealed a stunning 70% of respondents wanted the pesticide law changed.

Such a groundswell of opposition came as no surprise to Kam Blight, president of the Association of Manitoba Municipalities (AMM), which encompasses all of Manitoba's 137 municipalities, including Winnipeg. "We are certainly happy with the province's decision," Blight said, noting the experience in Steinbach reflects a much wider problem. "Every single municipality across the province has seen its weed control costs skyrocket since 2014. And, this has caused a lot of challenges." Beyond the direct expense of repeated applications of approved-but-ineffective

Dyke Trail in Selkirk Park
SOURCE: CITY OF SELKIRK

A consultation process conducted by the subsequent Progressive Conservative government found fewer than 10% of respondents considered the ban to be having a positive impact on the province. Of the more than 2,100 individuals who answered the survey, 1,400 said the impact was negative.

pesticides, he points to the associated costs of extra labour, equipment and gas that have pushed municipal budgets to the breaking point as they try to control weeds on public spaces.

In addition to the disappointing look of lawns and roadways across the province, Blight noted many other detrimental impacts of the ban. When not acting as president of the AMM, Blight runs a native grass seed farm near Portage La Prairie. And speaking from this experience, he said the pesticide ban "has been very negative for the agricultural industry. When you consider how many roadways and parks border on farmland, weed control affects farmers, as well. It's been a massive issue." With towns or cities no longer able to effectively kill weeds on their own green spaces, neighbouring farmers' fields are also suffering from the spread of weeds. Weed control is about more than just looks.

Discontent over the ban has been building since the initial legislation took effect during the final term of NDP Premier Greg Selinger's government. A consultation process conducted by the subsequent Progressive Conservative government found fewer than 10% of respondents considered the ban to be having a positive impact on the province. Of the more than 2,100 individuals who answered the survey, 1,400 said the impact was negative. Manitoba's legion of dandelion-haters is large and loud.

Yet, Manitobans will have to wait until next year before they can actually take advantage of cheaper and more effective weed control methods. Using an obscure legislative manoeuver, the opposition NDP delayed implementation of Wharton's amendments until the fall, after this summer's (weed) growing season. In making this move, the NDP echoed the frequent claims of many environmental groups that there's something unhealthy or dangerous about using chemical pesticides.

Canada's first pesticide ban was imposed in 1991 in the town of Hudson, Que. That case eventually made its way to the Supreme Court of Canada in 2001 and established the right of municipalities to set local rules for pesticide use that ignored or superseded federal regulations. This crusade spread to the provincial level when Québec became the first to ban cosmetic pesticides in 2003. Relentless activist pressure over the ensuing decade motivated most other provinces to follow suit, including Ontario in 2008 and Manitoba in 2014.

As both Wharton and Blight noted, however, any pesticide permitted under Manitoba's new rules must still pass a stringent assessment by the federal Pest Management Regulatory Agency (PMRA), an arm of Health Canada. No province or municipality has anything close to the PMRA's capability or scientific expertise in assessing chemical pesticides. It remains the country's pinnacle authority in this area.

And, while it is popular to talk about the need to "trust the science" these days, this has not been the case with pesticides. The PMRA's rigorous assessments have been widely ignored across most of Canada since 2003, when the provinces first began banning federally-approved pesticides.

Sentiment, rather than science, is the motivating factor in this crusade. But Manitoba's current plan suggests an outbreak of science-based wisdom is still possible — and all Canadians should be paying attention.

Robert Parvis demonstrates the practical implications of following scientific advice. Parvis runs the popular blog "Garden Myths" based in Guelph, Ont., dispensing gardening advice backed by scientific rigour. He's also written several books on gardening. Asked about the impact Ontario's pesticide ban has had since coming into effect in 2008, Parvis observed that, "There are many more weeds on lawns and many more invasive species around. And, legally, people can't do anything about it. It's made gardening harder."

Parvis, who has an MSc. in biochemistry and enjoyed a long career as a laboratory software entrepreneur prior to offering gardening advice, is outspoken about the indiscriminate use of pesticides and worries about the impact misuse of chemicals may have on insect life and the overall health of an ecosystem. But, his concern for the environment is backed by a practical appreciation for what works and what doesn't. And, he is prepared to trust scientific evidence.

One of the effects of Ontario's pesticide ban has been to encourage home gardeners to use home-made garden remedies since many familiar commercial products have changed dramatically. The once-popular herbicide Roundup, for example, is now sold as Roundup Advanced. And, while the original version contained glyphosate, an effective and widely-tested broadleaf and grass desiccant, the only active ingredient in Roundup Advanced is vinegar.

Curious about the effect these changes are having, Parvis conducted his own scientific experiment. On his website, he pitted a clandestine supply of glyphosate-enabled Roundup against the two popular kitchen-sink remedies of vinegar and salt in a dandelion-killing contest.

The results were decisive. "Vinegar doesn't work," Parvis stated conclusively. "It will brown off the leaves of some plants, but it doesn't kill the roots." This suggests that most liquid weed killers legally sold in restricted markets such as Ontario are similarly ineffective. "Salt does work," Parvis admitted. "Since sodium is toxic to all plants. But it is also toxic to microbes in the soil. So, it kills everything." Only original Roundup performed as intended, killing the weeds and leaving everything else alive.

Thus, Parvis has a solid backing when he bristles at provincial legislation that permits the use of vinegar and salt, but forbids the use of products that actually work. "Glyphosate is less toxic [to the ecosystem] than either vinegar or salt. But the government has made Roundup illegal. And there isn't anything else to use," he said. (In 2017 the PMRA conducted a "thorough scientific review" of glyphosate and declared that its continued use as a pesticide did not pose a cancer or other health risk.) For these reasons, the scientific-minded Parvis called a sweeping ban on all cosmetic pesticides "a really stupid idea."

Not only has Ontario robbed homeowners and gardeners of a useful tool, it has also unleashed a host of unintended consequences. Besides greater salt and vinegar use, another impact Parvis has observed is an increase in fertilizer application. "Now, if you want to keep weeds out of your lawn, you have to grow better grass," he said. But that means using several big bags of fertilizer a year, all of which must be mined, processed, bagged and shipped. "We may have gotten rid of a small amount of pesticide, but we've replaced it with a bigger fertilizer industry with a huge carbon footprint."

Evidence from Manitoba that it's possible to roll-back a provincial pesticide ban suggests several important benefits with applicability for the entire country. First, it reinforces the importance of appropriate governance. It has lately become popular for politicians at all levels of governments to attempt to force their way into all conceivable policy areas, from cities declaring global climate emergencies to the federal government's recent effort at running local housing policy. Manitoba's decision to rely on PMRA research is welcome evidence of a provincial government prepared to defer to federal expertise in an area where it clearly lacks competence. Many other files could benefit from such a rational approach to policy-making.

The Manitoba experience also shows that environmental legislation does not have to move in only one direction – becoming ever-stricter and more absolute. Such a process is often driven by relentless media and activist group pressure. But Manitoba's recent rollback of its pesticide ban clearly demonstrates that public opinion, scientific evidence and financial logic can serve as a necessary corrective to this ratchet-like effect by injecting a dose of common sense into the political process.

Then there are the many practical implications. It makes no sense to force taxpayers and municipalities to pay more for products that are "virtually ineffective." Permitting the use of safe and cost-effective pesticides saves money and enhances civic pride. It also benefits agriculture by reducing the spread of weeds onto farmland. Parvis' warning about unintended consequences must also be heeded. A single-minded focus on eliminating all "chemical" pesticides can lead to much broader environmental damage. As a general rule of thumb, government policy should avoid "really stupid ideas." Good governance involves a careful scrutiny of both costs and benefits.

Finally, and perhaps most importantly, we must remember that there's great value in simply keeping our lawns, flowerbeds, streetscapes, parks and other green spaces free from weeds and other pests. While environmental activists may deride such "cosmetic" efforts as frivolous or unnecessary, this ignores the vital poetry of everyday life. A lush carpet of green grass holds universal appeal. It offers a much-needed oasis of peace and beauty in our chaotic world. If such sublimity can be achieved with the safe and judicious application of modern chemistry, so much the better. t

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The Trudeau government

Sign first, then we'll discuss the details.

by Jay Goldberg
Ontario Director

No sane individual would trust anyone proposing that approach, but that's how the Trudeau government is trying to sell its plan to regulate the internet.

The government is currently trying to rush new censorship legislation through Parliament at lightning speed. Through Bill C-11, the government's sweeping legislation to regulate the internet, the Trudeau government plans to hand the Canadian Radio-Television and Telecommunications Commission (CRTC) the power to control what content Canadians have access to online. This includes censoring information on popular apps like Netflix, YouTube and TikTok.

As if that wasn't bad enough, the government is deliberately choosing not to disclose the scope of these new regulatory powers until after the bill becomes law. Its approach runs roughshod over the democratic process. If the government wants to ram through new censorship powers, at a bare minimum, Canadians deserve to know just how aggressively the CRTC will be instructed to regulate what we see and share online.

Federal Heritage Minister Pablo Rodriguez, who is leading the Trudeau government's censorship efforts, has promised that user-generated content, meaning content a typical Canadian might upload to YouTube or share on Twitter, will not be regulated through Bill C-11. But Ian Scott, the chair of the CRTC, the entity that will be responsible for doing the regulation on the government's behalf, says user generated content will be fair game.

Who should Canadians believe? If the CRTC says it will have the power to regulate user-generated content through Bill C-11, and it is the one tasked with implementing it, Canadians should listen to the CRTC. That means your social media and streaming posts could be in the government's crosshairs.

As the government attempts to give itself sweeping new powers, it is worthwhile to ask why the government wants bureaucrats to have these new powers in the first place. The government claims it wants to do so to ensure that Canadians are exposed to enough Canadian content online. But, this raises serious questions.

Leader of the Government in the House of Commons Pablo Rodriguez looks towards Prime Minister Justin Trudeau during a press conference in Ottawa on Oct. 16, 2020.

SOURCE: THE CANADIAN PRESS/SEAN KILPATRICK

is on a quest for EXTREME CENSORSHIP

First, is the government sufficiently competent to decide what should count as Canadian content?

As of right now, the CRTC's process in making that determination is flawed. A biopic of the Trump presidency, entitled Gotta Love Trump, is considered by the CRTC as Canadian content, while the Handmaid's Tale, based on legendary Canadian writer Margaret Atwood's famous novel, is not. On the competence question, the answer is clearly no.

Second, what happens if the government decides it wants to use the CRTC's new powers to influence what we see and share online based on standards other than Canadian content?

It's easy to foresee mission creep. Today, the government wants to promote Canadian content. But tomorrow, with the CRTC's powerful new tools to regulate the internet, Bill C-11 could easily be repurposed to quiet dissent or promote favourable narratives. Federal Public Safety Minister Marco Mendicino, for example, has mused about the government pursuing new regulatory measures for the sake of "social cohesion."

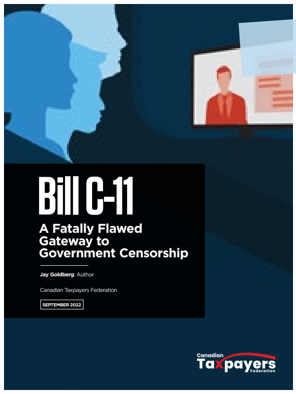
With these clear risks, it is worth asking whether this legislation is even needed, as the government claims, to ensure Canadian content gains adequate exposure.

The truth is that Canadian content is thriving like never before. In 2020 alone, Canada's film and television industry enjoyed $6 billion in foreign investment, up 5% from the prior year. And, Canadian films and shows are easy to find on streaming services like Netflix.

If the sole rationale of Bill C-11 is to have Canadian content thrive and succeed online, then current readily available information demonstrates that the legislation simply isn't needed. The government could just scrap Bill C-11 and call it a day.

The fact that Rodriguez and the Trudeau government are still aggressively pushing Bill C-11 in light of these facts demonstrates that the government's motive is not, as it claims, to promote Canadian content. Rather, it is all about control.

The Trudeau government is on a quest to influence what Canadians can say and see online. The tools to allow for government censorship are contained in the framework of Bill C-11. And, if the legislation becomes law, it will be every day Canadians who will be in the crosshairs.



The CTF mobilizes against Bill C-11

The government wants the power to regulate the internet. Then it wants to decide what content qualifies as Canadian. And, based on that determination, it wants to make it easier for you to find that content. The government hopes to do this through Bill C-11, which is currently before Parliament.

After the failure of Bill C-10, the predecessor of Bill C-11, the Trudeau government is doing everything it can to ram this censorship legislation through Parliament as fast as possible. But whenever the government does anything, there needs to be a discussion about making sure it doesn't go too far.

The government says it wants to regulate the internet to make sure Canadian content gets viewership and revenues, but a regulatory machine built to promote Canadian content, and thereby demote other content, can be repurposed. It opens the temptation for the government to quiet its critics.

To arm Canadians about the facts and inform Canadians about the dangers of Bill C-11, the Canadian Taxpayers Federation (CTF), with advice from Dr. Michael Geist of the University of Ottawa, wrote a report about the dangers of Bill C-11 and the government's quest for censorship. That report came out in June.

Since the release of the report, we've put together an eBook that includes op-eds, testimony, the June report and a podcast transcript to help Canadians gain a better understanding of the dangers of Bill C-11 and the government's censorship efforts. The eBook can be downloaded from our website, Taxpayer.com.

The CTF is in this fight because when the government has the ability to control what we can say and see online, it makes it more difficult for anyone to hold the government to account. One of the CTF's three core missions is to ensure greater government accountability, and Bill C-11 would take the country in the opposite direction. That's why defeating the government's censorship efforts are so important. That's why the CTF is mobilizing to fight Bill C-11. t

Q&A WITH GROVER NORQUIST

Grover Norquist is the president of Americans for Tax Reform (ATR). Founded in 1985, ATR is probably the best-known taxpayer advocacy organization in the world. Americans have likely seen Grover on TV as he's a regular media guest and has appeared on the Daily Show, Real Time with Bill Maher and probably every show Fox News has. His organization is often in

To watch the full interview, visit the CTF's YouTube page: youtube.com/taxpayerDOTcom

the news each election cycle, when the majority of Republican Party candidates line up to sign ATR's taxpayer protection pledge. In 1993, Grover started the Wednesday meeting, where Republican and conservative operatives gather weekly at the ATR offices to share what they are working on and to foster cooperation. These meetings have been replicated in 45 state capitals and in 19 countries around the world.

The Canadian Taxpayers Federation (CTF) President Scott Hennig recently caught up with Grover to chat about United States politics and his impressive career.

Scott Hennig: My first question is more of an origin story for you. How did you come to believe that government should be small and taxes should be low?

Grover Norquist: I grew up in Massachusetts at a time where there were people who actually wanted the Soviet Union to win the Cold War. And, when you realize how too much government leads to murder and enslavement, at some point you decide it's not just the communists whose government is too big. I think our government is also too big and we would be better off being freer.

SH: How did you come to know President Reagan?

GN: Right after college, I was accepted to Harvard Business School. But then, somebody said to me, "There's a job opening as the number two guy at the National Taxpayers Union (NTU)."

So, I went down. I was hired as the associate director and then I became the executive director of the NTU, which was the only national taxpayer group. It was very interesting to be in the middle of the beginning of the tax revolt. California Proposition 13 was approved in June 1978, and I started working for the NTU in late June. Then I went to business school. I met Reagan in the mid-1980s, as I was invited to a dinner dealing with the Polish issue. And Reagan and his Secretary of the Treasury asked me to run Americans for Tax Reform, which they had actually created as-

SH: Oh, they created it already?

GN: It was all set up and they handed it to me. Bill Barr, more recently the Attorney General, was at a law firm and he incorporated it, and they asked me to run it because they knew that I'd been doing taxpayer organizing.

SH: What kind of activities were you taking on in those first few years?

GN: The interest in tax reform by the actual general public was almost zero. I mean, Reagan's president, but the House and the Senate were not filled with Reagan Republicans. You had to wait for these people to die or retire or lose in order to replace pre-Reagan Republicans who believed, "tax cuts are one thing you could do," instead of "the thing you do every year."

I came up with a pledge: No raising tax rates and no raising total taxes, you can't broaden the base to raise taxes, no raising rates. And I got 100 congressmen to sign it, all Republicans, and 20 senators, all Republicans, and Reagan. And, with that, everybody knew that if you went into that little room and came back with something that was a tax increase, it was not going to pass the Senate and it was not going to pass the House. The president would veto it. And so, whatever plans some of the pre-Reagan Republicans had, they had to give those up. We realized how powerful that was in the 1986 election. The Democrats sued me and said, "You have broken the law." They said, "You are a C4," meaning you can lobby but not endorse candidates. We're a 501(c)(4), that's legally what it's called, a lobby group or pressure group or a...

SH: Advocacy group.

GN: Advocacy groups, right. Not election groups. You don't say, "Vote for Fred," but you say, "Taxes should be lower, and here's a bill that's really good." So, they said, "You're not allowed to endorse candidates." I said, "I didn't endorse anybody." They said, "No, you said this candidate signed the pledge, and everyone knows that's the right answer." And my thought was, "Could you talk to the Democrat Congress and

Former U.S. president Ronald Reagan chatting with Grover Norquist

> **"Reagan said, "We're the Republican Party. We won't raise your taxes. We want to limit spending. We want less regulation," and he made progress on all of these things."**

the senators? Because if everyone knows it's the right answer, probably you should explain it to them."

People have announced the pledge is dead every several years. Yet, more than 90% of the Republicans in the House and Senate who have taken the pledge, kept it. And, that's what's changed things in the United States -- the fact that the Republican Party became the party that would never raise your taxes. Now, it took a while.

George Herbert Walker Bush won the nomination against a bunch of other Republicans, including Bob Dole, who people thought might be the nominee. All the candidates signed the pledge never to raise taxes, to veto any tax increase, except Dole. And, in the New Hampshire primary, there was a debate and all the candidates said, "Senator Dole, we've all signed the pledge, where are you?" And they sort of tossed it into his lap and he reacted like a vampire who somebody had just tossed a crucifix onto his lap.

Dole lost the primary in New Hampshire because he was the tax increaser and everybody else wasn't. Bush won the primary. And then, he was 14 points behind Mike Dukakis. And then, he said, "Read my lips, no new taxes." And, he won. But then, two years later, one of his staffers, Dick Darman, talked him into a tax increase. And, to his credit, he turned to his guys and said, "Can I do this? I signed the pledge." And all the smart people said, "Oh, yeah, yeah, you can, you can." And then, they came to me and said, "Now, don't say anything about this, all right?" I said, "You're off your nuts. You pushed the president into traffic, you get him out of traffic. Don't ask me to tell the traffic to stop, that's not happening."

And the president got crushed in the next election. He managed the collapse of the Soviet Union, he kicked Iraq out of Kuwait without sticking around for 25 years to occupy the place and he raised taxes. Successful except for one hole in the bottom of the boat. The boat sank like a rock. And George H.W. Bush is remembered as the guy who lied his way into office.

SH: Have you had any Democrats sign the pledge?

GN: We had two senators and five congressmen sign it before the 1994 election. In that election, when 95% of Republicans made the pledge, that's when they won the House and Senate as the party that will never raise your taxes. And, since that election, no Republican has voted for a tax increase.

From 1932 to 1994 Republicans held Congress for four years. We had a one-party state in America. Presidents don't get to do anything except start wars and veto bills. Congress passes tax increases, tax cuts, laws, repeals laws, passes laws, and okays judges. Congress is where the power is in the United States. Since 1994, the Republican Party has been the party that would not raise your taxes. They may invade small countries they can't pronounce, but they will not raise your taxes. Since 1994, 60% of the time the Republicans have won the House and the Senate, won Congress. They are the dominant party in Congress.

By the way, there's seven Democrat senators in Republican states up for election in 2024. That Senate will be Republican after 2024.

You asked about Democrats. After the election, two Democrat senators and five Democrat congressmen switched parties to become Republicans. All the pledge takers switched parties. So, right now, we have no Democrats in Washington, House or Senate who've taken the pledge. Most of the Republican governors have signed the pledge. Many of the state legislators have signed the pledge. There may be some Democrats in there, but there are like 1,000+ pledge takers.

This is the big difference between the parties. The Democrat Party will raise your taxes every time it is in power, and the Republicans will cut your taxes every time it is in power. Everything else is negotiable, but taxes are the thing that divide the two parties.

SH: What would you say is Reagan's top accomplishment?

GN: He changed the modern Republican Party into a party of principle instead of being a party of the north. Before Reagan, all you knew about somebody if they told you they were a Republican was they were born north of the Mason-Dixon line. And, people were voting for this sort of stupid reason for 100 years. Reagan said, "We're the Republican Party. We won't raise your taxes. We want to limit spending. We want less regulation," and he made progress on all of these things. He deregulated airlines and trucking and buses and railroads, which dropped the cost of transporting goods in the United States by 20%. The government stopped helping us and we all got better off for it. He didn't go around invading other countries looking for things to do, making the world perfect. He said, "You cross certain lines, you answer to us," and he kept the Soviet Union at bay. He had a strong enough military that they could never again take Eastern Europe.

The Reagan party is a collection of people who want the government to leave them alone. All of the people who want to be left alone vote for the same candidate. Because the guy who goes to church all day and the guy who makes money all day and the guy who wants to fondle his guns all day, they're not in conflict. They have different reasons for voting for the same party, but they don't run each other's lives.

Keep the government out of our lives. That's the modern Republican Party.

SH: Who's the worst president of your lifetime?

GN: There are two ways you can measure worst. Worst in what they did or worst in what they could have accomplished.

There's an argument for George Bush, Jr. He had a majority of the House and Senate and he did very little with it. And then he squandered what he did have with the war in Iraq And, he rebuilt the modern Democratic Party from weakness to strength because he poked it all the time with the war and other things. He was the most damaging to the country. He brought us Barack Obama and Joe Biden. The Democrats were on their back and he brought them up.

Longer term, Herbert Hoover, for raising taxes and tariffs and creating the Great Depression, and then giving us the Democrats to "fix" the Great Depression by making it last 12 years instead of a year-and-a-half, which is how long the previous depression lasted. Every stupid thing that people credit Franklin Delano Roosevelt (FDR) with was first stupidly done by Hoover and FDR just did it on a bigger basis.

SH: Who was the best candidate who never became president?

GN: Calvin Coolidge should have stayed and gotten re-elected. That would've been pretty good. Robert Taft, had he replaced Harry Truman instead of Dwight Eisenhower, would have repealed much of The New Deal and moved us back to a freer and more open society and we'd have had stronger and better growth. I think that Taft would've been Reagan before Reagan.

SH: No love for former U.S. senator Barry Goldwater?

GN: Well, no, because, at the end of the day, he didn't keep fighting for liberty. And, he gave a great speech, but he never used his stuff to rally the Congress and the Senate to oppose Richard Nixon when Nixon was moving to the left. He was an example of some of the congressmen who we have who go on Fox TV and scream about how hardcore they are, but they don't do anything about it. I mean, people voted for Goldwater's world view with Reagan, but Reagan had to help convince the country to be there. Reagan spent his life going around giving speeches and working. Goldwater didn't do the party building that Reagan did.

SH: We've seen people voting with their feet, moving from California to places that have no state income tax like Texas. Are other states doing this?

GN: There are eight states with zero personal income tax. There are nine states with a single rate tax. And, the reason why single rate taxes are important is it's very difficult to raise a single rate tax.

The left-wing Democrat governor of Illinois spent $50 million of his own money on a ballot measure to go to a graduated income tax and it lost. Same day, people voted for Biden. In Colorado, a deeply blue state, they have twice, through the initiative process, cut the income tax from 5% down to 4.9% to 4.8%. Next January, Arizona's 2.5% flat rate tax will be down from a high of 4.5%. Our friends in Iowa, it was 8.6%. It'll be down to 3.9% in three years. And, there are 10 states where the governor or the Republican leadership have said, "We are going to zero." North Carolina's been going to zero for 10 years. Four years from now, New Hampshire will have no income tax. In 12 years, Kentucky will have no income tax. Louisiana is in a 15-year phase out. They're looking at a 10-year phase out in Mississippi.

Arkansas wants to do it. West Virginia, Virginia and Oklahoma all want in. In Wisconsin, we have the votes in both houses to phase down. We have a Democrat governor so we're going to have to get either one more vote or wait for a different governor. North Dakota is going from 2.9% down to 1.5%, and then, from there, to zero.

We're going to have not eight states at zero, but pretty close to 20 states in the next 15 years will be at zero with others following.

SH: You founded the famous Wednesday meetings back in 1993. I've attended a couple of them. It's a very impressive crowd and a great meeting. What was the impetus for kicking that off and why do you think they've endured 30 years later?

GN: We built the Wednesday meeting by thinking through all the meetings we'd ever attended before and what killed them. And so, we said you can only talk for three minutes. Because, if you can't put your thoughts into three minutes, you're thinking about it out loud in front of everybody. Talk about the future and what you're doing, not what your ridiculous hopes and aspirations are, not

Q&A GROVER NORQUIST

Grover speaking at the World Taxpayers Conference in Vancouver in 2014.

why the world has gone to hell since the Reformation or something in the past that you can't change. No arguing, no debating with anybody else.

Not everybody in the room agrees with everybody. This is the "leave us alone" coalition. There are guys here who are with us because they're on guns, who have the oddest views on free trade. And, the meeting's off the record. And we have 25+ presenters in an hour-and-a-half at the Washington, D.C. meeting. There are 45 state versions of the meeting.

People come in and out of DC and they know on Wednesday they can find the meeting here.

SH: You've had lots of presenters over the years. Who was the most memorable or significant one?

GN: We had George Soros come. He was told about the meeting by Ralph Nader, left of center consumer advocate, who asked to come because he wanted to work with us against corporate welfare.

We had a regular meeting for an hour and, then, for an hour, we talked with George Soros. What moves you? Why do you do what you do? Is there anything we can agree on? And, it was very interesting to hear what moved him, why he does what he does. He did not start out as a lefty. He was beaten up by the communists, by the Nazis when he was in Hungary. But, then the war in Iraq set him off, and he said that's when he just decided he hated George Bush and Republicans, and he got all in. And, that tells you one of the costs of the Bush administration and the Iraq war is the people on the left that it motivates to re-engage in politics. The entire "peace movement," the communist left wing, anti-American, anti-military, that had died with the end of the Cold War, Bush brought it back.

SH: You mentioned 19 countries now are hosting these meetings. Have you been to some of these ones in the foreign countries and where's the strangest one you've been at?

GN: Well, I don't know if it's strangest, but one of the most intriguing is Ukraine. It's been going for a number of years. They meet in something that looks like the Versailles Hall of Mirrors and they're around this big fancy table, and there are like 15 of them and they run all of the free market groups. The meeting continues in person there.

The fellow who runs it is a member of parliament from the ruling party who got the okay to do a statue of Reagan in the middle of Kiev. It's all designed and everything. They're not building it because they don't want it to be a target until the war's over, but it's Reagan busting through the Berlin Wall. You can see it from 360 degrees.

He also got the law passed to legalize private ownership of land. And, he's now on first reading of a gun rights bill so that everybody can keep their guns after the war. Only 2% of people in Ukraine, I'm told, had guns. Now they're armed and they want to be able to keep being armed. We have an effort in the United States. States are giving confiscated weapons to Ukraine and they're doing it through this group.

SH: When I was in Kiev in 2012, I visited the Lenin statue and they had an armed guard from the Communist Party walking around it at night because they were worried someone was going to come and deface it. Someone's going to have to patrol that Reagan statue at night because the communists will come, I'm sure.

GN: Yeah, that's very interesting. The Reagan statue is replacing a communist statue, which was torn down a little while ago, but by mobs, not by the government.

SH: Who's going to be the next Republican presidential nominee?

GN: Trump's announced he intends to run. Right now, the polling shows that in some of the early states he loses to Ron DeSantis, the governor of Florida. Different polls have him under 50%, but ahead of DeSantis nationally. But Trump, six years ago, ran against six Republican governors who all looked like Ronald Reagan. So, the Reagan Republican vote was like 70% to the Trump 30%, but it was divided into six. So, Trump just kept winning. If, again, you have Trump running and then have everybody else dividing it six ways, then Trump probably wins. But, if it's Trump/DeSantis for some time, Trump might decide to do something else. He's older. He doesn't need to do this again.

If Trump walked away, it's not DeSantis's. DeSantis is favored right now. But, we've got some very great people who are thinking of running. Glenn Youngkin, the governor of Virginia, is turning a blue state red. There's the governor of Oklahoma, Kevin Stitt, great guy. Kim Reynolds, the woman who's the governor of Iowa, has been a very impressive governor. Kristi Noem, the governor of the State of South Dakota. She's running. Nikki Haley, a former United Nations ambassador, is looking to run.

There are 10 people who'd be great presidents looking to run as opposed to the Democrats with not much of a bench. The Democrat Party's much older than the Republican Party. We only allow you to be a committee chairman in the House or the Senate for six years, then you go someplace else. The Democrats, if you look at Nancy Pelosi and the guy who's following her, these people are in their 80s.

SH: Do you think Biden will be the Democratic candidate in 2024?

GN: Yeah. There are 10 people around Biden who run the government. Biden is the spokesman for it. He's not completely all there. He's not thinking this stuff through. He's not making the decisions.

SH: I think we have the same thing in Canada.

GN: Oh, yes, that's right. Well, but in Canada you could have a young guy, but if the unions and everybody else around him are making the decisions, it doesn't matter which pretty boy they put in the middle.

Biden says, "Yes" to the labor unions, the trial lawyers, the big city political machines, the people who don't care about crime, all the various left-wing groups, and he just takes the most left-wing position around and does that. I think they'll run him again, even if they have to keep him in the basement longer than they did the last time. The establishment press in this country has been complicit in pretending they don't see a problem with Biden, pretending that it's normal to campaign out of your basement instead of out talking to people. I think they can show that Weekend at Bernie's is not just a movie, it can be a campaign. And, it's more fun to govern with a president who doesn't have any of his own ideas.

SH: You've attended Burning Man. It's been portrayed as a lefty hippie gathering. Why did you go?

GN: I wrote an article for *The Guardian* after having been to my first Burning Man in 2013. I've been to eight of them.

Burning Man came to me because the Obama administration and the local government was extorting money out of them. The local bureaucrat said, "Well, we could use a truck." So, Burning Man said, "We'll rent a truck if the Bureau of Land Management needs that." "No, we could *use* a truck."

And, then they made the mistake of writing down, "We want you to provide ice cream for all our staff 24/7. We need not porta-potties, but professional toilets." This is the middle of the desert. And, they were just driving the costs up for Burning Man and, so, they came to talk to me about if I could help.

And, I got to be friends with Larry Harvey and Marian Goodell, who were the folks running it and they invited me out to Northern Nevada. It's great fun. It's not hippies. To get there is a lot of work because you have to bring all your own food and you have to take it all out with you and you have to leave no trace. And, there's a lot of artwork and music. I give lectures. I did stand-up comedy a couple times at various bars. I speak to the Psychedelic Drug Association. Every year that I'm there, I give a little talk on Fridays about liberty and the politics of liberty. It's a great collection of folks, a lot of "small L" libertarians. The government doesn't do anything except loot it and get in the way. It really is self-generated, self-organized. It's no place for lazy people.

SH: Really interesting. What's your all-time favorite movie?

GN: Moscow on the Hudson. A story about a Russian defector who moves to United States. A comedy.

SH: I'll have to watch that one. What's your all-time favorite book?

GN: Any Rex Stout Nero Wolfe murder mystery. I tend to read murder mysteries. Frederic Bastiat's writings. You want a short explanation of liberty, it's Bastiat's The Law.

SH: Good choice. If you're on a road trip, what's playing on the radio?

GN: 1960's rock and roll, classic rock.

SH: Thank you so much for your time. Keep up the good fight down south. We appreciate it up north. Everything that you do helps us out here too.

GN: When somebody gets it right, it makes it tougher for everybody else to get it wrong. Our 50 states are doing that and, hopefully, they will be a good example for you instead of a bad example.

SH: I sure hope so. Thank you so much, Grover.

Conservative Party Leader PIERRE POILIEVRE on key taxpayer issues

by Franco Terrazzano
Federal Director

Anyone who wants to be the next prime minister of Canada owes taxpayers straight answers. That's why the Canadian Taxpayers Federation (CTF) has twice sat down with Conservative Party of Canada Leader Pierre Poilievre to discuss what he would do about carbon taxes, balancing the budget, recall legislation, tax cuts, ending media subsidies and more if he's elected prime minister.

This article gives you a brief explanation of key taxpayer issues followed by what Poilievre would do on each policy. Poilievre's answers are from his interviews with the CTF and are edited for brevity and clarity. You can watch the CTF's full interviews with Poilievre on YouTube: www.youtube.com/taxpayerDOTcom

CARBON TAXES

Background: The carbon tax currently costs 11 cents per litre of gas. Prime Minister Justin Trudeau says he will continue hiking the carbon tax to nearly 40 cents per litre of gas by 2030. Trudeau is also bringing in a second carbon tax, through fuel regulations, that will increase the price of gas by up to 13 cents per litre by 2030.

Poilievre on carbon taxes: "I will scrap the carbon tax and will not bring in any other carbon tax. I'm against the second carbon tax as well."

TAX RELIEF

Background: If you're making more than $40,000 then your federal income tax bill is going up this year.

Poilievre on tax relief: "My first and my biggest priority for tax cutting is income and payroll taxes because they punish work.

Right now, we have a war on work in the form of what I call the work METR. You've heard of a parking meter. You pay to park, but there's also something called the work METR, which is when you pay to work. It's called the marginal effective tax rate (METR) and it's the money you lose for every dollar you earn.

If you look at a single mom making $60,000 to $70,000 a year, when she earns an extra dollar, she loses about 80 cents in income and payroll taxes, gas taxes to get to work and then claw backs on her child benefit. Why would someone work if they're losing 80 cents on the dollar? Who would work for a 20-cent dollar? Nobody, it just doesn't make sense. So, people make the decision to work less.

I'm committed to a task force that would reform our tax and benefits to reward work by reducing the marginal effective tax rates so that single moms or other people just trying to get off disability by getting into a job and slowly graduating themselves into the workforce are always better off for every hour they work, every raise they earn and every bonus that they receive.

We have to end the war on work."

CTF Federal Director Franco Terrazzano and Conservative Party of Canada Leader Pierre Poilievre talking taxpayer issues in Vancouver, B.C.

ALCOHOL ESCALATOR TAX

Background: The alcohol escalator tax automatically increases federal excise taxes on beer, wine and spirits every year by the rate of inflation. Taxes account for about half of the price of beer, two-thirds of the price of wine and more than three quarters of the price of spirits.

Poilievre on the alcohol escalator tax: "I'm against the escalator tax. They've raised carbon taxes, payroll

taxes and, if all of those taxes drive you to drink, now you're paying more for alcohol, as well. So, when we take office, we will be cutting taxes and leaving more in people's pockets."

NO TAX HIKES

Background: The Trudeau government's pandemic budgets contain a raft of tax hikes: luxury taxes, a tax on foreigners who own vacant homes, an anti-flipping tax, higher taxes on banks and insurance companies, and more. The prime minister's office requested analysis of a potential wealth tax. The New Democrats also ran on an election platform promising to raise income taxes, business taxes, capital gains taxes and impose a wealth and excess profits tax.

We asked Poilievre: if you're the prime minister, will you rule out tax hikes?

Poilievre responded with: "Yes."

HOME EQUITY TAX

Background: Through a home equity tax, the government would take a chunk of the proceeds from the sale of principal residences. A home equity tax could cost you thousands of dollars when you sell your home.

In 2016, Ottawa made it mandatory for Canadians to report the sale of their primary residence even though it's tax-exempt. If you sell your home, Canada Revenue Agency (CRA) wants to know how much money you received from that sale. But, if the taxman isn't taxing it, then why is the taxman asking that question? The reporting requirement is a big step toward a home equity tax in Canada.

We asked Poilievre: would you remove that reporting requirement? Poilievre responded with "Yes."

INFLATION

Background: Inflation reached a nearly four-decades high in Canada.

Poilievre on inflation: "The cost of government is driving up the cost of living. A half a trillion dollars of inflationary deficits have sent more dollars bidding up the price of fewer goods. Inflationary taxes have made it more expensive for businesses to produce those goods. The more government spends, the more things cost.

So, what do we do to fix it? Well, we must reverse the policies that caused it in the first place.

First, we need to phase out the deficit. I will cap government spending with a pay-as-you-go law that requires the government to find a dollar of savings for every single dollar of new spending measures.

Second, I'm going to cut wasteful spending by saving $1 billion defunding the CBC and axing the Canada Infrastructure Bank, which is a $35-billion corporate welfare fund. The government also announced another $10-billion corporate welfare fund in the recent budget, which I will eliminate. I will also go line by line through budgets to cut out the funding for lobbying and advocacy. The government actually funds groups to lobby the government and I'm going to cut that.

I'll also get rid of the carbon tax, which is inflationary by design. It not only raises the price of gas, diesel and home heating, it also raises the price of everything delivered in a truck or by train.

Finally, the supply side. We must produce more of the stuff money buys. We're spending a lot of money on a fixed supply of goods. How about making more goods? I'm going to reform the tax system to bring home investment so our factories can grow and produce more.

I'm going to remove red tape so that businesses spend less time filling out paperwork for government and more time delivering goods and services. I'll repeal Bill C-69 [the No More Pipelines law] to produce and deliver more of our energy. I'll end the attacks on our farmers so they can grow more food. I'll incent municipalities to speed up and lower the cost of building permits by linking the number of infrastructure dollars they get to the number of houses that are completed so that we get more housing.

So, make more, spend less, with paycheques and not debt."

BALANCING THE BUDGET

Background: Under the government's current trajectory, it won't balance the books into 2041.

Poilievre on balanced budget legislation: "Yes, in principle, balanced budget legislation is a good idea. The principle is that outside of a recession or a national emergency, there should be a balanced budget and that should be put in law. So, I do agree with that proposal and thank you for reminding me of it because I haven't thought about it for a while."

FINDING SAVINGS

Background: The Trudeau government was spending more money before the pandemic than the feds did during any year of World War II, even after accounting for inflation and population growth.

We asked Poilievre if he would commit to a comprehensive spending review.

Poilievre responded with "Yes."

Poilievre on a pay-as-you-go law: "I will review every dollar we're spending to make sure we're not wasting any. And, the Liberal government is wasting a lot right now. Trudeau has doubled our national debt.

One prime minister, Justin Trudeau, added more debt than all previous prime ministers combined, and that's causing inflation. It's driving up interest rates. It's making life miserable for everyday people. We won't allow that. A Poilievre government will cap government spending by bringing in a pay-as-you-go law.

That means the government would have to find a dollar of savings for every new dollar of spending, just like your household budget works. We should impose the same tradeoffs on politicians that single moms and farmers must impose on themselves by virtue of reality. That's what the pay-as-you-go law will do.

That will require ministers to go line by line to find opportunities to save for taxpayers. Every time a minister wants to spend more, he or she will have to save more. That's how you stop the unrelenting creep in the cost of government that has driven up inflation on the backs of Canadians.

If you had that law in place over the last two years, keeping in mind that it does have an exemption for emergency spending related to pandemics, earthquakes, wars, et cetera, the debt would be about $200 billion smaller because of the discretionary spending not related to COVID-19 would have had to have been met with equal savings.

This law existed in the United States during the Clinton era. They balanced the budget, paid off $400 billion of debt and that caused a monstrous economic boom in wages and job growth."

Poilievre on reining in the bureaucracy: "I would cancel bonuses for failing government authorities and that would include, for example, the Bank of Canada, CBC and other organizations that have failed in their jobs throughout the pandemic. I don't think we should reward failure. And unfortunately, the reason why we have such a dysfunctional government is because there's no accountability for failure.

I've said that I would fire the Governor of the Bank of Canada Tiff Macklem, and of course, all the elites went berserk. But, in the real world, if you're a waitress and you consistently don't do your job, eventually your employer might fire you.

One, Macklem caused inflation. We have inflation four times the 2% target. Two, he said there would be no inflation, but rather deflation. Three, he told Canadians that interest rates would be low for a long time, which caused them to make very bad financial decisions. They bought houses with large mortgages that they could not afford at higher rates because the governor said that they could count on him to keep their rates rock bottom. And so, basically, we have people now whose rates have gone up and they can't pay their mortgages and their house prices have gone down so they're under water.

For me, that is enough to replace the bank governor with someone who will get back to 2% inflation and do his job instead of printing cash for politicians to spend.

The same goes with CBC. I can't imagine why CBC executives would be getting a bonus. The coverage they've had over the last several years is terrible, their ratings are awful and their viewership is down. Why would you give a bonus to people who have those kinds of failures?"

Poilievre on corporate welfare: "I will cut corporate welfare and use the money to lower taxes for small businesses."

Poilievre on media subsidies: "I'm going to save $1 billion defunding the CBC. I think that we need a market-driven media that benefits by subscriptions, advertising, sponsorships and donations rather than by government subsidies. I'm against bailouts. Frankly, I'm against all kinds of bailouts, not just for media."

RECALL LEGISLATION

Background: Recall legislation would empower displeased voters to launch a petition in their riding. If that petition gets enough signatures, it triggers a by-election in that riding.

Poilievre on recall legislation: "I'm open to it. Here's the question I ask: would everyday citizens be leading the charge on recalls or would a small and narrow special interest group drive the discussion? And, that's a question I'd have to answer before committing to introducing it. But, I'm open to it. I know that recall exists in other jurisdictions around the world and I think that keeping politicians directly accountable to their constituents between elections is something we should do."

ADVOCACY

Background: We asked Poilievre what he thinks is the biggest obstacle to rein in big government and how CTF supporters can push politicians to lower taxes and reduce waste.

Poilievre on advocacy: "Public choice theory, which is from the great economist James Buchanan, notes that a concentrated benefit is always more politically powerful than a dispersed cost.

That means that the dispersed taxpayers are too busy feeding their kids, taking them to soccer, working their jobs, running their businesses and contributing to get politically active.

Meanwhile, the special interest groups who live off the state are constantly busy, beavering away to get more for themselves at public expense and they are more politically powerful because all they do all day long is lobby to get themselves more of other people's money.

The only way to stop that is if everyday people rise up and demand that government leave them alone and let them keep more of their money. So, that's what I need. I need people to rise up with me in a great tax revolt against this insatiable, greedy Trudeau government that wants more and more of your money all the time."

TAXFIGHTERS

by Scott Hennig, *President*

The Canadian Taxpayers Federation (CTF) created the TaxFighter Award in 1996 to recognize those who have contributed greatly to the cause of taxpayer emancipation. Since then, dozens of people from all walks of life have received the award.

In 2022, the CTF was pleased to add two more eminent Canadians to the TaxFighter Honour Roll.

Michael Binnion

MICHAEL BINNION IS THE president and founder of Questerre Energy, a public oil and gas production company operating in Québec. He was a founding member of the Québec Oil and Gas Association and the Modern Miracle Network.

Modern Miracle Network has helped countless activists and non-profit organizations get off the ground to advocate for economic development through energy projects.

But when Michael isn't putting his time and resources towards oil and gas, he's putting them towards promotion of free market infrastructure in this country. He was first a board member and then board chair of the CTF. He has served as a board member and chair of the Manning Foundation, and he is currently the board chair of the Canada Strong and Free Network. Additionally, Michael has helped get Canada Strong and Proud off the ground.

On June 23, 2022, the CTF held a reception in Calgary to present Michael with the TaxFighter Award.

Calgary businessman and former chief of staff to Preston Manning, Cliff Fryers, spoke about Michael in a video played at the event. "He (Michael) is deeply committed to principle, and he's willing to stand up and be counted and to take a position … many people regard it as dangerous to be too vocal about what you believe. Well, that doesn't include Michael Binnion."

Michael Binnion (middle) receiving the TaxFighter Award from CTF Board Chair Michelle Eaton and CTF President Scott Hennig

Adrienne Batra

Adrienne Batra (right) receiving the TaxFighter Award from CTF board chair Michelle Eaton

ADRIENNE BATRA IS THE editor-in-chief of the *Toronto Sun*. Growing up in Saskatchewan, Adrienne has slowly made her way east. She started with the Saskatchewan Party, but then moved to Manitoba in the early 2000s to join the CTF as Manitoba director. She then moved east again to Toronto and joined the mayoral election campaign for Rob Ford. After his election as Toronto mayor, she became his communications director. Since starting with the *Toronto Sun*, Adrienne has been a regular contributor on TV and radio, pushing for free-market solutions to government problems.

During her time in Manitoba, Adrienne was a fearless advocate for taxpayers. She took on Winnipeg city hall. While at Toronto city hall, she pushed issues like spending reviews and the elimination of former mayor David Miller's car tax.

When she joined the *Toronto Sun*, first as a columnist and now as editor-in-chief, Adrienne has ensured that writers advocating for smaller government and lower taxes get an opportunity to share their views on the pages of the paper.

Sun columnist Brian Lilley had this to say about Adrienne: "Adrienne deserves this award because she's been fighting for the little guy since her time with the CTF back in Manitoba, (during) her time at city hall with late mayor Rob Ford, and during her time on TV and in the pages of the *Toronto Sun*. There is an underlying principle that guides what she does, and that's looking out for the little guy, making sure we're not getting hosed by those same politicians that want to pull the wool over our eyes."

Trudeau Jr. REINTRODUCES Trudeau Sr.-era liquor tax hike scheme

by Robin Speer

As if the taxes on your favourite case of beer or bottle of wine weren't already high enough in Canada, Prime Minister Justin Trudeau has made those taxes even higher.

On an average retail store price for a case of beer in Canada, the tax portion of it is already 50%. It's about 65% tax on a bottle of wine and 80% on spirits like whisky and vodka. And, in Trudeau's overindulgence on liquor taxes, he's using a tired, old tax hike playbook from another similar time of wild spending and massive deficits—the 1980s.

In Ottawa, it seems as though everything old is new again. In the early 1980s, in the final months of the Prime Minister Pierre Trudeau regime, as government spending was out of control and soaring deficits knew no bounds, the feds brought in a change to the excise tax on alcohol where it was to be increased annually, automatically and at the rate of inflation.

Soon after the new Mulroney government was elected in 1984, this escalator tax tied to inflation was rescinded and any future increases would have to be voted on in Parliament, just like any other taxation bill. Unfortunately, that short-lived tax hike was devastating enough to the industry that several Canadian distilleries were shuttered at the time.

Fast forward to 2017 where Trudeau Jr., as if seeking inspiration from past familial policy failures, brought in a change to the excise tax on alcohol where it is to be increased annually, automatically and at the rate of inflation. Or as former Major League Baseball (MLB) coach, manager and player, the late Yogi Berra, would have said, "It's like déjà vu all over again."

The hike to the excise tax was rigged to increase each year on April 1 (no joke!) without a vote in Parliament. It will just keep going up each and every year thereafter, rising at the rate of inflation. And, as anyone who has bought groceries lately can attest, inflation itself is way up, running at a 40-year high in recent months.

It's not a simple calculation to determine the tax increase but, basically, it's an average rate of inflation over the previous 12 months. As of this writing, the formula shows it could be an increase of about 6.3% coming on April 1, 2023.

The tax hike on Canadian brewers — and vintners and distillers

The current excise tax on beer, set on April 1, 2022, is $34.82 per hectolitre. (A hectolitre is the unit of measurement or volume used in beer tax officialdom, and it's 100 litres of beer.) If the average inflation rate of 6.3% holds, the tax will increase to $37.01 per hectolitre, a jump of $2.19.

If you break the unit down further to a pint or a can of beer, it may not seem like a big deal but, when breweries across the country are making about 21 million hectolitres per year, that's an immediate extra tax hike of more than $45 million next year.

While Canadian brewers are facing tax increases, American brewers are enjoying tax cuts. In fact, from 2017 to 2019, federal beer taxes went up $34 million in Canada while going down $31 million south of the border.

And, it's not just that the Canadian brewing industry becomes less competitive against its American counterpart. The nearly $35 per hectolitre excise tax in Canada is only $13 in the brewing powerhouse of Germany.

If you prefer grapes to barley and want to look at sipping a Chardonnay instead, the 65% tax per bottle of wine in Canada compares to half of the European countries that don't even have an excise tax on wine. And at an 80% tax hit on a bottle of whisky or vodka, the distilling industry becomes even less competitive.

The tax hike on Canadian consumers who enjoy cracking a cold one

Canada already has among the highest liquor taxes in the world, and now they're going to go up even further. The 50% tax on the retail price of a case of beer works out to a total tax burden on the case of about $20. The total tax burden includes the federal excise tax, federal sales tax, provincial liquor tax, and provincial sales tax. When you add up the same total tax burden stateside, it's about $4 on a case of beer.

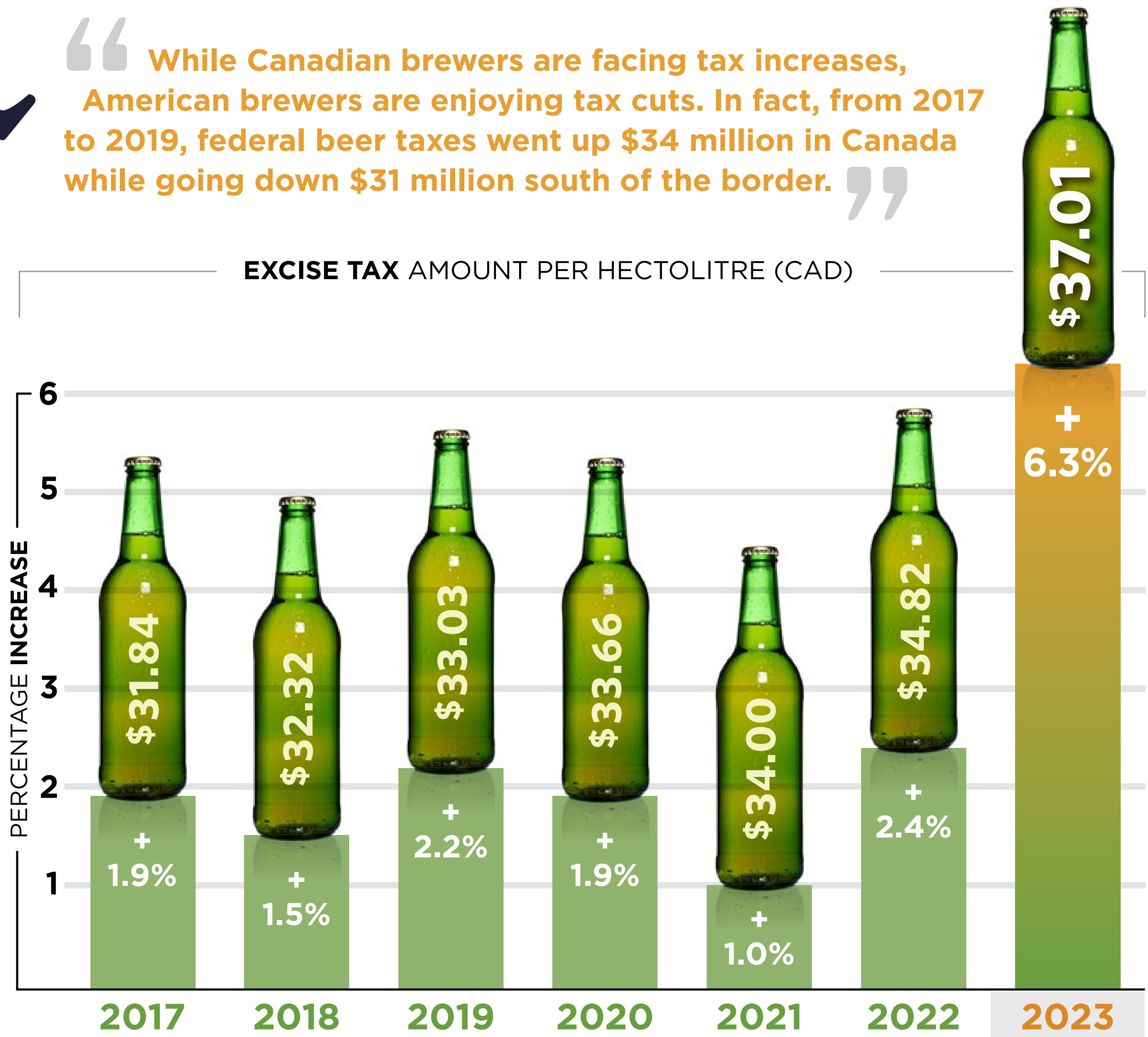
Another way to look at the tax burden is that, when you buy a case of beer at a retail store in several provinces, there's more tax in your cost than in the entire price of the case of beer itself in most American states. For example, the same equivalent case of beer in Prince Edward Island that has a tax burden of about $26 has a burden of about $4 in Oregon, where you walk out of the store with a case that, in total, will cost you less than $26. It's a staggering amount of tax compared to our neighbours to the south.

Other automatic tax hikes?

Even if you're not a tippler, you should be concerned about the Trudeau government raising taxes on beer, wine and spirits like this, as the precedent means the feds could raise other types of taxes in the same undemocratic manner.

The federal government continues to raise all sorts of taxes during this difficult time for many struggling Canadians. Politicians in Ottawa should at least be transparent and accountable and vote on it in Parliament when they want to jack up taxes of any kind. t

> "While Canadian brewers are facing tax increases, American brewers are enjoying tax cuts. In fact, from 2017 to 2019, federal beer taxes went up $34 million in Canada while going down $31 million south of the border."



BACK IN BUSINESS

THE TEAM
The initial GS class of 2023 at the annual retreat in Saskatoon

by Gage Haubrich
Executive Director, Generation Screwed

After a nearly two-year hiatus, students are finally heading back to campus, and Generation Screwed (GS) is gearing up to be there with them to help our coordinators fight back against increasing government debt, deficits and unfunded liabilities.

Due to graduations and the difficulties of recruiting in an online environment created by the global COVID-19 pandemic, Generation Screwed only had seven coordinators with a presence on three different campuses at the beginning of May 2022.

However, we are proud to report that, after a fantastic summer of our team working hard, the movement has come back full force. For the start of the new school year, GS now has 22 active student coordinators on 13 different campuses around the country. Rebuilding in previously strong areas like Alberta and Saskatchewan, while also branching out into new regions, including a completely new club being founded at the Memorial University of Newfoundland.

To prepare for a successful year on campus, spreading the message and reigniting the movement, coordinators travelled to Saskatoon, Sask., in mid-August for the GS annual retreat to receive training and plan for the fall semester.

At the retreat, coordinators learned essential skills to make them better advocates for their own and future generations. Coordinators received lessons on a wide array of useful topics, from the basics of how to plan events, including booking a space and contacting speakers, to more advanced career skills, like how to write articles that get published and how to deal with media interviews.

Despite a packed weekend schedule, with retreat activities and training lasting from sunrise to sundown, coordinators were always hard at work networking and diligently taking notes in every session.

To round out the weekend, coordinators split off into teams and made presentations for projects that they want to implement on their respective campuses.

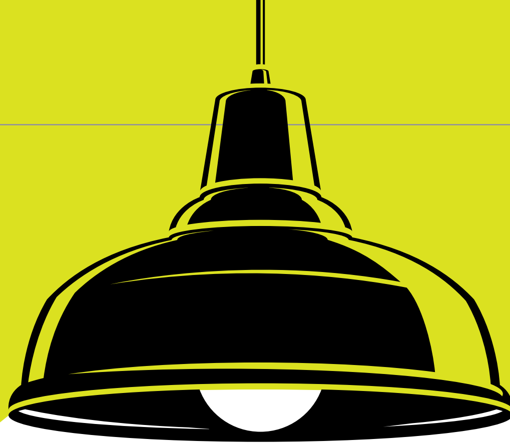
One team comprised of students from the University of Calgary and the University of Alberta worked to show the absurdity of subsidies for luxury electric vehicles by designing a stunt showing what kind of car the average student could buy for the cost of those subsidies.

Coordinators from the University of Saskatchewan, Simon Fraser University and the University of Regina, on the other hand, wanted to raise awareness about the large amounts of government funding for schools that, instead of being invested in students, are wasted on bloated professor salaries.

Another group of students from the University of Toronto and York University focused on the cost of living and how increasing government debt has contributed to inflation, which makes it harder and harder to live in the cities where they go to school.

Despite setbacks over the last two years created by the pandemic, the movement is in good hands. Our student coordinators are trained, ready and excited to be back. See you on campus!

Make sure to follow us on Facebook at **@GenerationScrewed** and Instagram/Twitter **@GenScrewedCDN** to see what our GS Class of 2023 will be up to.



COORDINATOR SPOTLIGHT

"Why did you join Generation Screwed? Why do you think our message is so important?"

Anthonie Fan
School: University of Toronto
Major: Ethics, Society, and Law

I joined GS because government waste and rising inflation are matters that concern all of us, regardless of our fiscal philosophies and political inclinations. As a person born after the turn of the millennium, rising home and commodity prices have created great hurdles for our life plans. The debt burden passed down by previous generations and irresponsible spending by our current government will only make the already dire situation worse in the foreseeable future. I, for one, do not want to live a life where retirement is not remotely possible, where our public health care system will collapse when I need it most or where my children need to work for 10 hours to buy a loaf of bread. As such, I have joined GS to take the matter of our generation into my own hands and promote awareness and support for a fiscally responsible future for all.

Leam Dunn-Opper
School: University of Calgary
Major: Communications and Political Science

I am a fifth-year political science and communications student at the University of Calgary. Being a fourth-generation Albertan and 10th-generation Canadian from a blue-collar family, I grew up with the values of being fiscally responsible and self-reliant. What I bring to Generation Screwed (GS) is that I am an experienced campus activist, having worked with numerous political organizations through my first four years of school. I have also successfully organized events with countless Calgary political figures. I am an outspoken leader for political youth in Calgary. I've hosted and helped on political campaigns and events, ensuring students are always heard. I look forward to fighting for students with GS on campus and educating my peers about the importance of a fiscally responsible government.

Deniz Sheikh-Hassani
School: York University, Major: Political Science

I joined Generation Screwed because I believe that the movement is essential to our quality of life and future. Joining GS will give me the opportunity to advocate for students on my university's campus. Students from across the political spectrum suffer from the high cost of living, as these individuals are forced to balance work and school. As a result, I am looking forward to uniting students who suffer from the high cost of living, especially in Toronto, so that we can advocate and protest to stop the government from spending taxpayer money on unnecessary things. I think GS will help students understand why they are struggling to live paycheque to paycheque as the government is to blame because of its wasteful spending.

REJOINING THE FIGHT


Gage Haubrich

After helping the movement first as a campus and, later, regional coordinator, Gage joined the Canadian Taxpayers Federation (CTF) as Executive Director of Generation Screwed in May 2022. Gage recently graduated from the University of Saskatchewan with an honours bachelor's degree in economics and is currently working on a master's degree in economics from the same institution. When not travelling around the country helping coordinators hold events and spread the Generation Screwed message, Gage resides in Saskatoon, spending his time reading and catching up on the latest soccer scores. t

BRITISH COLUMBIA

B.C. GAS PRICES SHATTER RECORDS

Gas prices hit $2.07/L back in March 2022 and have continued to fluctuate upwards since.

by Carson Binda
BC Director

Life keeps getting more unaffordable across B.C.

With gas prices shooting up to a record breaking $2.40 across the Lower Mainland earlier this fall, it cost families in Metro Vancouver $180 to fill up the minivan.

When you're paying $180 every week on the basic requirement of filling up your gas tank so you can do your groceries, take the kids to school and drive to work, what's left for groceries? What's left to pay rent or the mortgage?

Of that price at the pump, 75 cents per liter goes to the government in taxes. The province takes 55 cents of that, in the form of two carbon taxes, an excise tax and even a transit tax. The federal government takes the other 20 cents per liter, slapping you with a federal sales tax and excise tax. A third of the price you pay to fill up your car is taxes.

The pain for B.C. families doesn't end at the gas station. To heat the average home this winter, folks will pay an extra $212 in taxes. It's a basic necessity to heat your home during a Canadian winter, even in beautiful B.C.

The cost of food, medicine, clothing and building houses are all going up because of the fuel taxes hitting British Columbians. In April 2023, gas taxes are set to go up again, even at a time when people across the province are struggling to pay their bills and make ends meet.

The B.C. government likes to talk the talk on affordability, but if it was serious about saving people money, it would cut gas taxes. Provinces across the country have frozen and cut gas taxes, so have 51 national governments around the world. B.C. needs to follow their example to make life affordable again.

For all the pocketbook pain, we aren't seeing the promised environmental gain. Despite the highest energy taxes in North America, B.C. has seen carbon emissions rise from 65.5 to 67.9 metric tonnes of carbon equivalent between 2007 and 2019. B.C.'s carbon tax doesn't reduce greenhouse gas emissions — it just makes life more expensive.

British Columbians can't afford to keep paying inflated prices for energy. Driving to work and heating your home are basic necessities that the government can't tax away.

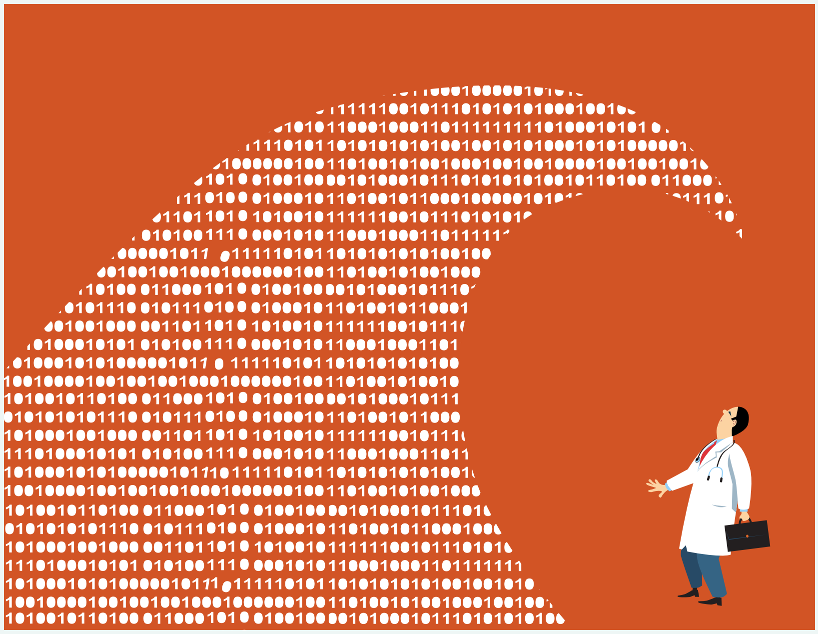
CHANGING OF THE GUARD

We are pleased to announce that we have hired Carson Binda as our new B.C. director. Kris Sims left the B.C. director role in July to take on the job as our Alberta director, having wanted to make the move to Alberta for some time.

Carson joins the CTF after finishing his studies in political science at the University of British Columbia (UBC). While at UBC, Carson was active in federal and municipal politics, while also serving in the Canadian Army Primary Reserves as a logistics officer.

Before his time at UBC, Carson spent 15 years living in conflict and post-conflict countries where he was able to see the best and worst of government. He is excited to bring his unique perspective to the CTF.

BRITISH COLUMBIA'S CRUMBLING HEALTH CARE



British Columbia's health care system is in free fall, as patients are getting sicker and dying on dangerously long wait lists. The situation in B.C. hospitals is "soul crushing," according to 26 physicians who wrote a letter to B.C. Health Minister Adrian Dix earlier this fall.

Despite sky-high spending on health care, B.C. taxpayers are being left in the lurch by the province, unable to access core health care. British Columbians need more options when it comes to their health care.

Taxpayers in B.C. spend $8,800 per person on health care, above the national average of $8,560 per person or the Ontario average of $8,200. At the same time, only 20% of B.C. cancer patients referred to an oncologist receive an appointment within the recommended window of two weeks. In contrast, 75% of Ontario patients referred to oncologists were able to see them in less than two weeks. Once cancer has been detected in a patient, two weeks is a critical window to start cancer treatment. After two weeks, health outcomes drop significantly.

Around 60% of British Columbians aren't even able to book an appointment with a family doctor, let alone get in to see a specialist.

This fall, a million B.C. patients will be sitting on waitlists, unable to see a doctor to start the treatment they need. People are getting sicker and dying waiting for rationed government health care that just isn't coming.

A million British Columbians are living with chronic pain and the province is not able to help them, while also preventing them from paying for care out-of-pocket.

When the majority of the province is unable to access even the most basic family medicine, it's clear that the status quo in our health system is failing.

A major bottleneck for health care in B.C. comes from limited access to medical imaging equipment at overburdened government hospitals. Before any surgery, patients undergo a battery of medical imaging procedures, including magnetic resonance imaging (MRI) and ultrasound. Medical imaging procedures can easily and affordably be carried out by the private sector.

B.C. needs more private options to reduce the burden on our single payer health system. Politicians and bureaucrats who are opposed to more private options will claim that doctors, nurses and other health care professionals will leave en masse to the private system. They say that private options will only make wait lists worse.

Politicians who tell you that privately delivered options will make things worse are disingenuous, at best. The United Kingdom, Australia, New Zealand and Sweden are all able to have a mixed public-private model, while achieving significantly higher health care outcomes than Canada. What works in the rest of the developed world can work here in B.C. and across Canada, too.

Health care in B.C. has reached a crisis point. No one deserves to die waiting for the health care that they need but, under the provincial health care monopoly in B.C., that's exactly what's happening.

NO PST FOR ALBERTA

Alberta Premier Danielle Smith has promised never to impose a provincial sales tax (PST) on Albertans and she's also pledged not to raise taxes.

The Canadian Taxpayers Federation (CTF) asked all United Conservative Party leadership candidates to sign a pledge promising:

"As Premier of Alberta, I (candidate name) will never impose a Provincial Sales Tax (PST) and I will not raise taxes."

The pledges were printed on huge four-foot by three-foot plastic placards and set up on an easel.

All but one of the candidates agreed to sign the pledge at the CTF signing ceremony at the official party debate in Edmonton.

Premier Smith agreed to sign the pledge immediately and did so with a smile.

"Personally, I like the Canadian Taxpayers Federation proposal from, I think 2001, which was to grow the Heritage Savings Trust Fund to a point where we could start eliminating taxes. So, that's why I'm quite happy to sign this pledge today," commented Smith while signing the pledge.

Smith was referencing a report authored for the CTF by Dr. Jean-Francois Wen of the University of Calgary in the early 2000s that called on 50% of non-renewable resource revenues to be socked away in the Alberta Heritage Savings Trust Fund until a point when the annual investment income from the fund could replace the revenue generated by personal income taxes.

Dr. Wen estimated Alberta could have eliminated personal income taxes by 2015 had the province followed this plan, while restraining spending. And, that was based on $18/barrel oil prices. Sadly, successive Alberta governments opted to spend every cent and more that came in.

Alberta Premier Danielle Smith (left) and CTF Alberta Director Kris Sims (right) with Danielle's signed pledge not to impose a PST or raise taxes as premier.

Dr. Wen estimated Alberta could have eliminated personal income taxes by 2015 had the province followed this plan, while restraining spending. And, that was based on $18/barrel oil prices.

While pledge signings are fun, the events represent something very serious and historically precious.

If one glances through a history book, one quickly learns that just a few centuries ago in the West, "speaking truth to power" and "holding government to account" was not a thing. Read a little deeper and one can see that, in previous times, common people who tried to tell their rulers what to do often wound up imprisoned, banished or even put to death. We still see such things happening in countries like China, North Korea and Russia.

So, being able to get powerful potential premiers to promise not to tax us, on behalf of our CTF supporters, is a very big deal.

And it saves big money.

By not having a PST in Alberta, compared to British Columbia, taxpayers save about $7 billion per year. That means that there's no provincial tax on everything from monthly internet service bills to brand new pickup trucks.

Albertans should be warned that other provinces slap a sales tax on nearly everything. Books, cleaning supplies, motor homes, pet food, cell phone bills, building supplies, jewelry, TVs, and hotel stays, just to name a few consumer items.

By not having a PST on nearly everything in our province, that means that nearly everything in Alberta is more affordable than it is anywhere else in Canada.

Albertans have a huge advantage by not having a PST and our neighbours know it.

Take, for example, a new washer and dryer laundry set. A new set costs about $2,100 at a store. Since we don't have a PST in Alberta, we save about $150 in tax on our purchase. It's one of the reasons why many British Columbians wait to make their appliance purchases when they're visiting here in the summer.

Back in 2003, the BC government was actually so bloodthirsty for its PST pound of flesh that it contacted big retailers in Alberta and asked the stores to take photographs of the BC license plates in the parking lots so the BC government could track them down and tax them when they got home. The stores rightly told the government to buzz off and even had to fight the BC government in court.

The CTF can feel lonely telling the government to not impose a PST on Albertans.

Former NDP premier Rachel Notley openly mused about a PST for Alberta back in 2016 during an interview on the CBC. The Business Council of Alberta pushed for a PST and an Alberta-branded carbon tax last year. Academic economists at the University of Calgary have been pushing for a sales tax for years.

It's good to see Smith committing to no PST for Alberta, despite the fact that many egg-heads and media talking heads continue to clamour for a provincial sales tax in this province.

By signing the pledge, the premier has promised not to increase existing taxes, too. That means the government can't jack up the tax on fuels, businesses or our incomes without breaking the pledge.

The CTF will hold the premier to her promise.

BEEF UP THE TAXPAYER PROTECTION ACT

Alberta is home to a robust rule that protects taxpayers: The Taxpayer Protection Act. The CTF pushed hard for this law back in the day and it came to be in 1995 under the late Alberta premier, Ralph Klein.

The law requires the government to hold a general referendum to let the people of Alberta vote on whether or not to have a sales tax in the province.

It's a good thing we have had such a law on the books for such a long time because the provincial government has been under relentless pressure from many in academia and the mainstream media to impose a PST on Albertans.

We should make the Taxpayer Protection Act even stronger.

While Prime Minister Justin Trudeau is currently imposing his carbon tax on Alberta families, costing them more than $600 per year, even after the rebates are factored in, there may come a day when he is no longer prime minister.

A new government in Ottawa could scrap the federal carbon tax.

How do we make sure that a future Alberta government doesn't create and impose its own version of the carbon tax, like former premier Notley did?

Premier Smith should add the carbon tax to Alberta's Taxpayer Protection Act.

We should amend the Taxpayer Protection Act to add "carbon tax" to its wording and intent. If a future premier wants to slap Albertans with a provincial carbon tax, they would need to win a referendum on it first.

Money back to taxpayers good, but long-term savings plan needed

by Todd MacKay
VP Communications

Once again, Saskatchewan finds itself atop the climax of the resource revenue roller coaster.

Taxpayers got some good news when the provincial government announced it's paying off $1 billion in debt, removing the provincial sales tax from some items, such as recreational activities like sports and fitness classes, keeping small business taxes at zero and giving residents a $500 rebate cheque.

While giving money back to taxpayers is a good thing, with so many families struggling, the government needs to learn from the past and establish a real plan to reduce the debt and save for the future.

After all, the good news from taxpayers is due to the government collecting an extra "$1.86-billion increase in non-renewable resource revenue reflecting higher potash and oil prices," according to the province's most recent financial update.

Fortunately for Saskatchewan, there are plenty of other jurisdictions managing non-renewable resource revenue and saving for the future.

Norway sits on an enormous sovereign wealth fund valued at a staggering $1.5 trillion. Started in 1996, it serves as a "financial reserve and as a long-term savings plan so that both current and future generations get to benefit from our oil wealth."

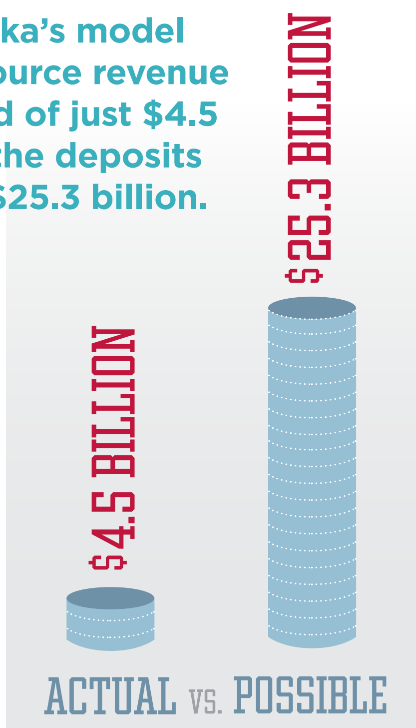
The Alaska Permanent Fund holds $81 billion US, with at least 25% of oil revenue required to be saved in the fund. State residents also get an annual payment from it. In 2021, the Permanent Fund Dividend amount was $1,114 US.

Next door in Alberta, the Heritage Fund is a long-term savings fund "established in 1976 to collect a portion of Alberta's non-renewable resource revenue for future generations" that currently has assets valued at about $19 billion.

While Albertans support the savings goal, their politicians have largely spent surplus revenues instead. Had Alberta followed Alaska's model and deposited 25% of resource revenue from 2005 to 2013, instead of just $4.5 billion in actual deposits, the deposits would have amounted to $25.3 billion.

Saskatchewan has a history in this space, having launched a Heritage Fund in 1978. However, weak controls on spending led to its winding down in 1992.

Had Alberta followed Alaska's model and deposited 25% of resource revenue from 2005 to 2013, instead of just $4.5 billion in actual deposits, the deposits would have amounted to $25.3 billion.



In the fall of 2012, then-premier Brad Wall appointed former University of Saskatchewan president Peter MacKinnon to review these and other funds. The first recommendation in his report was to establish "the Saskatchewan Futures Fund ... for one-time resource revenues to become a lasting source of wealth, while stabilizing government use of these volatile revenues."

In 2017, Wall reflected on his tenure and was asked if the province should have implemented a sovereign wealth fund.

"I think we still should [establish a fund]," said Wall. "When you move away from resource revenue, and you don't need those dollars for the operating of the government, then you can put them away for the long term. Provinces with oil, including us, should have been looking at this model a long time ago.

"When oil, when resource revenues hit a certain portion of budget again, they will automatically move towards a fund."

A heritage fund can fix a fundamental problem with the political approach to the commodity roller coaster. When prices go up, politicians are often quick to call them the "new normal" and spend the revenue as fast as it comes in. When prices go down, politicians call it a temporary blip and prop up spending with debt.

Maybe Saskatchewan is starting to see the flaw in this logic. As she released the financial update in August, Finance Minister Donna Harpauer should also be commended for acknowledging that Saskatchewan "cannot assume that [commodity] prices will stay this high."

Politicians can't predict where oil or potash prices will be in a year or a decade, but they can pay down debt and control spending. Harpauer should heed her own warning and begin putting resource revenue into savings so taxpayers can benefit from the dividends for generations to come.

It's time to create the sovereign wealth fund today so we won't need to worry about the inevitable dip of the resource revenue roller coaster in the future.

AN $8,000 FLIGHT
to North Battleford!

Minister Donna Harpauer presents the Saskatchewan budget in the chamber of the legislator in Regina on March 23, 2022.
(SOURCE: THE CANADIAN PRESS/LIAM RICHARDS)

It's one thing to blow the bank on a Vegas vacation but, how do you spend almost $8,000 going to the Battlefords for lunch?

Saskatchewan Finance Minister Donna Harpauer spent $7,873 to charter a plane and fly from Regina to the Battlefords for a chamber of commerce lunch to talk about the provincial budget.

For those unfamiliar with Saskatchewan geography, the Battlefords are about 400 km from Regina.

As *Global News* itemized: "Driving, with fuel costing around $1.37 in March, would have come up to about $110. A Regina cab would cost approximately $1,400. Even a limo would cost less, with a single-person ride in a Mercedes costing roughly $900 overall."

Harpauer racked up that excessive tab only two days after releasing her 2022 budget that included a provincial sales tax hike and failed to cut fuel taxes. Opting for a charter flight rather than driving 800 kilometres there and back was the wrong move. Especially two days after raising taxes.

One of her staff could have done the drive while she worked or rested in the vehicle. And, even after picking up a Timmies in the morning, she could have gotten there by lunch. After the event, she could have gotten home by dinner.

Harpauer still owes the province's taxpayers an apology and a refund. The finance minister is supposed to protect the public purse, not pluck it for an $8,000 charter flight for lunch.

MANITOBA

Manitoba could cut taxes in Manitoba for Manitobans, but ... can't someone else do it?

by Robin Speer

In an episode of Fox's animated sitcom, The Simpsons, called Trash of the Titans, Homer runs for Springfield sanitation commissioner. He blasts the incumbent and promises outlandish and expensive garbage disposal services. Homer's campaign slogan was simple: Can't someone else do it?

(Spoiler alert: Homer wins the race and inevitable disaster follows)

Back in Manitoba, which also boasts a municipality called Springfield, the provincial government delivered a budget in April 2022 with the theme of "Making life more affordable for Manitobans." There was good news for taxpayers, with the continuing transformation of the antiquated education property tax regime. And, there was some not-so-great news for taxpayers as spending increased, including on a bevy of those so-called strategic investments that governments of all stripes just can't seem to do without. There was also the comment from Manitoba Finance Minister Cameron Friesen, who said, "We will continue to advocate for direct federal action to ease the burden on Canadian households and businesses."

A few months later, in the dog days of the prairie summer, the government announced an affordability package, sending cheques to families with children, seniors and those receiving employment and income assistance. This announcement followed the lead of many other provinces and jurisdictions that had announced tax cuts earlier. The other shoe finally dropped the following day when Manitoba Premier Heather Stefanson asked Prime Minister Justin Trudeau "to pause the carbon tax and give Manitobans a break during these difficult economic times."

And now, this fall, in the November speech from the throne, the government acknowledged, "We know that in Manitoba and across the country, families and individuals are grappling with the rising cost of living. Everything from gas to groceries is getting more expensive as a direct result of rising inflation and the federal carbon tax."

Manitoba Premier Heather Stefanson meeting with Prime Minister Trudeau in Winnipeg on Sept. 1, 2022.

SOURCE: FLICKR/PMTRUDEAU

While it's easy to agree with Manitoba's assessment that the feds need to cut the carbon tax, the province could take action tomorrow to cut taxes and provide real and broad relief to struggling Manitoba families.

In October, the government announced an advisory council to "focus on making Manitoba more affordable and more competitive." This new council will be comprised of Manitoba business leaders, who will be supported by a new tax competitiveness working group that will provide advice to help make the Manitoba tax system "more affordable and more competitive with other jurisdictions."

It's also positive that the finance minister acknowledged Manitoba residents pay more tax than their neighbours and, "there is more work to do to make our tax system more competitive than it is." The first step towards an improved tax system is admitting you have a high tax problem.

And so, what should the working group tell the council to tell the government? As just one example, the government of Manitoba could move to provide real relief immediately if it cut the 14 cent per litre provincial gas tax. Manitoba would be following the lead of Alberta, Ontario and numerous other jurisdictions that have cut fuel taxes and provided tax relief during the pandemic or to lessen the pain of inflation.

While provincial politicians keep telling Ottawa to cut the 11 cent per litre carbon tax, they could go ahead and cut the Manitoba fuel tax, which would save a family in the province more than $10 every time they filled up their minivan. A family could buy a chicken dinner with that tax cut.

As Manitoba has consistently had higher gas prices than its neighbours, it makes living less affordable and business less competitive. By cutting taxes in Manitoba, families would find the affordability burden eased while the province would become more competitive with other jurisdictions, achieving those two desired outcomes the government keeps talking about.

Can't someone else do it? Yes, Ottawa can and should do it and cut the federal carbon tax. But, Manitoba can and should also do it and cut the provincial taxes, including the fuel tax.

CITY OF WINNIPEG

reimagines kindergarten game 'Red Light, Green Light'

There is a fun, familiar game to young kids in kindergarten called 'Red Light, Green Light' that the city of Winnipeg has been playing for several years. Or, at least, they're playing some unique, reimagined version of it.

'Red Light, Green Light' is that game where participants try to move quickly towards a finish line while the teacher calls out, "green light," and "red light."

However, in the topsy turvy Winnipeg edition of the game, it's not the traffic lights moving the players, rather it's the players moving the traffic lights.

This bizarre tale of shifting infrastructure begins with a Winnipegger named Christian Sweryda, law school student by day, independent traffic researcher by night. After a decade of studying traffic issues in Winnipeg, using 15 years of Google data to review more than 75% of the traffic light-controlled intersections in the city, Sweryda noticed anomalies at intersections.

Sweryda took his research to the *Winnipeg Free Press* earlier this year, which broke the story using one of the examples of a downtown intersection – in proximity to the Manitoba Legislature, no less – where the city had replaced the traffic lights three times over the course of a decade, changing the standard and moving the base around each time, slightly re-positioning poles, but with no apparent justification.

Sweryda calls it "a massive campaign of frivolous construction projects." The *Free Press* spent weeks reviewing his research, which it said, "shows a systematic pattern of inefficient and unnecessary work, including infrastructure rebuilds without apparent justification, traffic-control devices routinely swapped out before end of life and traffic light poles repeatedly changed and moved marginal distances." Anti-corruption lawyer Kevin Gillese calls it, **"a pattern of incompetence or corruption, or perhaps both."** Either way, it's bad news for Winnipeg taxpayers.

In September, it was learned there aren't proper processes to document decisions, so there's no paper trail. This comes six months after the story broke and it comes more than a decade after similar red flags were raised in a 2010 audit. A kid who is in Grade 12 now was in kindergarten 12 years ago, and the traffic signals branch's processes are still not in place.

Councillors have been calling for a new audit throughout 2022, backed by then-finance committee chair Scott Gillingham, since elected mayor of Winnipeg.

The lack of transparency and accountability in decision-making and use of tax dollars is glaring. The city of Winnipeg needs to give its traffic signals branch a giant "red light" until a full and real audit is complete.

Why Ford needs a RESET despite winning a second term

by Jay Goldberg
Ontario Director

Ontario Premier Doug Ford now enjoys a larger majority government and a fresh four-year mandate. But, Ford should not be complacent. He was re-elected in spite of his record, not because of it.

It's worth remembering that former premier Kathleen Wynne won re-election in 2014. She wrongly took her re-election as a thumbs up from voters to continue to pursue her free-spending ways. But, four years later, she was turfed out of office, with her Liberal party not only losing government, but also official party status. The Ontario Liberal Party still hasn't recovered from its 2018 defeat, still lacking official party status following the 2022 provincial election.

This should be a cautionary tale for Ford.

In 2018, Ontarians elected Ford to clean up the wreckage that was Ontario's finances.

The situation was so bad that Ontario's credit rating had been downgraded, the budget was bleeding red ink and government spending was out of control. Wynne's lack of restraint finally caught up with her.

Ford was sent to Queen's Park with a record of championing taxpayer interests at Toronto city hall. He arrived at the legislature with a mop in hand.

Sadly, Ford threw his mop in the trash. Rather than undoing Wynne's legacy, he built on it.

While Ford did face challenges during his first mandate, including dealing with the global COVID-19 pandemic, his fiscal record was no better than that of the Liberal government he replaced.

Like Wynne, Ford jacked up spending and has shown no concern about running record deficits.

Prior to the pandemic, rather than controlling government spending, Ford increased the size of the budget by $5 billion over and above what Wynne had planned.

During the pandemic, Ford increased government spending in literally every ministry. He could have taken a targeted approach to spending, like many of his counterparts did in other provinces. Instead, he spent more on everything.

And, when Ford had a chance to balance the books, he took a pass.

WORLD CUP GAMES A BOONDOGGLE

BMO field
SOURCE: ABAZZ

Consider this: for every minute that Toronto, Ont., hosts the Fédération Internationale de Football Association (FIFA) World Cup 2026 games, taxpayers will be on the hook for $682,000.

This summer, Canadians learned that Toronto and Vancouver, B.C., have been tapped to host five World Cup games each as part of North America's bid for the FIFA World Cup in 2026.

In total, for Toronto to host five of 80 World Cup games, the estimated cost is approximately $300 million. And, that's before the cost overruns that everyone knows will be coming.

What do politicians claim will be the benefit?

According to the city of Toronto's own projections, local businesses will see an influx of $307 million from hosting the games. That includes a "boost" of 3,300 jobs, most of which will likely be temporary.

Ontario's Financial Accountability Office released a report just prior to Finance Minister Peter Bethlenfavly's 2022 budget. It showed that, due to increased revenue, the Ford government was in a position to balance the books as early as 2023.

But instead of taking the responsible approach, Ford decided to go on a spending spree.

The most shocking headline that emerged from the 2022 budget is that the deficit number is actually projected to be higher than deficits run during the height of the pandemic. That's a page right out of Wynne's playbook.

Hardworking Ontario taxpayers sent Ford back to Queen's Park because he was the best of the worst. All of Ford's opponents were promising the spend even more money and run even larger deficits than the incumbent.

But, Ford now finds himself in the same place Wynne did. He has a majority government and a reckless agenda. If Ford doesn't want to be shown the door four years from now in Wynne-like fashion, he needs to change course.

Ford should recognize that, despite all of his wasteful spending, voters saw him as the most responsible spender out of a bad bunch. That's not a recipe for long-term success.

Ford needs to learn the lesson that Wynne ignored. Borrowing a record amount of money to fund the most bloated budget in the province's history should be kiboshed.

Ontario Premier Doug Ford steps off his campaign bus before making an announcement at the Alstom factory in Brampton, Ont., on May 24, 2022.

SOURCE: THE CANADIAN PRESS/CHRIS YOUNG

Ford should present a serious plan to get Ontario's finances back on track, as he promised to do in 2018.

Ford now has a second shot at accomplishing what he said he would do in 2018. It's time for Ontario's newly re-elected premier to seize the moment and build an enduring legacy. If he does so, he can avoid the fate of his predecessor.

FOR TAXPAYERS

But, a report prepared for Toronto city council this spring indicated that the cost to taxpayers for hosting the five Toronto games will be $290 million.

In other words, the economic gains the city expects to make are only $17 million larger than the cost coming out of taxpayers' wallets.

Does that sound like a huge boon for the city?

The city is also understating the costs and overstating the benefits.

Firstly, there's a trade-off cost. With $290 million, instead of hosting five soccer games, 63,000 Torontonians with homes valued at $750,000 could have a one year property tax holiday.

Secondly, the economic benefits are also tenuous at best. Research in the United States found that hosting Super Bowl games only leads to roughly 10% of the economic benefit the National Football League (NFL) promises.

And then, there's the cost overruns. The XXI Olympic Winter Games in Vancouver in 2010 experienced cost overruns of 17% of the total $1.88 billion budget, while the XV Olympic Winter Games in Calgary, in 1988 realized a cost overrun of 59% on a total budget of $829 million. When Toronto hosted the 2015 PanAm Games, there was a $342 million cost overrun, or 14% of the budget.

Even if the cost of hosting World Cup games in Toronto comes in just 6% over budget, the cost of hosting the games will be higher than any indirect economic benefits the city expects to gain.

Does that sound like a prudent economic plan?

There's another question: why should taxpayers be on the hook for any money if only a fraction of the expected economic gains will lead to more tax revenue? Not only will hosting the World Cup games likely be a net money loser, but losses for taxpayers will be even more lopsided.

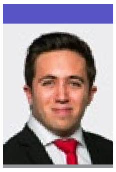
Taxpayers in Toronto should be outraged. But, taxpayers outside of Toronto should be outraged, as well. The Ford and Trudeau governments are committing to finance two-thirds of the World Cup bill, courtesy of taxpayers across Ontario and the nation.

Should taxpayers in Thunder Bay, Ont., be on the hook for a handful of World Cup games in a city hundreds of kilometers away? The obvious answer is no.

The same could be said for taxpayers living all across the country.

While Toronto has been "awarded" five World Cup games, no money is yet out the door. Taxpayers should tell Canada's politicians that the country shouldn't be wasting tax dollars on a political vanity project like the World Cup.

THREE MAJOR PARTIES PROMISE TAX CUTS!



by Nicolas Gagnon
Québec Director

An historic moment nearly went unnoticed during Québec's fall election: three of the five major political parties promised a tax cut.

For the past 50 years, Quebecers have been accustomed to debates about sovereignty between the Parti Quebecois and the Liberal Party of Quebec.

The rise of the Coalition Avenir Quebec (CAQ) to power in 2018 has led the political discussion to focus more on economic and identity issues, leaving the old parties and their debates behind.

Prior to the 2022 elections, 87% of Quebecers said they were worried about their personal finances, due to the rising cost of living. The message was clear: elected officials must be as concerned about their pocketbooks as taxpayers are.

In response to this widespread sentiment, the CAQ, Liberals and Conservative Party of Quebec all promised a tax cut for the two lowest income tax brackets.

The second tax bracket includes those with an income up to $92,580. Since nearly 92% of Quebecers earn less than $100,000, the majority of Quebecers will benefit from the promised tax cuts.

While most parties addressed the same two tax brackets, fiscal relief varied based on the percentage that each promised to cut from taxpayer pay cheques. For example, the CAQ offered a 1% reduction starting in 2023, followed by a 0.25% reduction each year until 2032, up to 2.5%. In contrast, the Liberals proposed a 1.5% tax cut starting in 2023. And finally, the Conservatives promised a 2% tax cut, effective in 2023.

Major political parties that are taking a serious look at taxpayers' current unsustainable fiscal burden is something worth praising. However, it is disappointing to see that the Fédération des travailleurs et travailleuses du Québec (FTQ), the largest union in Quebec, opposes tax cuts. The union believes that it will inevitably lead to the underfunding of social programs.

This is a slippery slope fallacy. Québec has many ways to cut wasteful spendings without hurting social services.

SOURCE: THE CANADIAN PRESS/
PAUL CHIASSON

For example, nearly 72,000 government employees have been added since 2018. If the government cuts its revenues, it is obvious that it must also cut its spending. Why not start there?

Now that the tax cuts are on the table, it is up to the Canadian Taxpayers Federation (CTF) to ensure that the CAQ delivers on its promises and reduces the tax burden on Québec taxpayers.

CHANGING OF THE WATCHDOG

Renaud Brossard is a CTF success story. He first came to know the organization when a friend introduced him to Generation Screwed (GS) while attending Université du Québec à Montréal in 2014. He immediately became a GS coordinator and, soon after, the regional director for Québec. In 2015, he went through the CTF internship program. Once he graduated in 2017, he came to work as our Executive Director for Generation Screwed. A little over a year later, he was promoted to Québec Communications Director. Renaud ran many successful campaigns during his time in Québec, although he will probably be best remembered for his Hydro Québec surplus campaign that saw over $1 billion returned to Québec ratepayers. Renaud moved on from the CTF this summer. He can now be found at the Montréal Economic Institute.

Replacing Renaud is Nicolas Gagnon. Nicolas was similarly introduced to the organization by Renaud in 2017 while he was attending Université du Québec à Montréal. Nicolas became a GS coordinator and regional director for Québec. He then began working for Canada Strong and Proud as the President of Québec FIER. Nicolas impressively built up their Facebook page to more than 90,000 followers. He took over the reins from Renaud this summer and is excited to push members of the Quebec national assembly to respect taxpayers.

From left: CAQ Leader François Legault, Liberal Leader Dominique Anglade, Parti Quebecois Leader Paul St-Pierre Plamondon, Quebec Solidaire co-spokesperson Gabriel Nadeau-Dubois and Quebec Conservative Leader Eric Duhaime at the leaders debate in Montréal, on Sept. 22, 2022.

Renaud Brossard in Tampa, Fla., unveiling a billboard warning the owner of the Tampa Bay Rays that Montréal taxpayers couldn't afford to buy him a new stadium in November 2021.

The gas tax and a PREMIER'S DENIAL

It is one thing to defend a tax, it is quite another to mislead taxpayers. Unfortunately for taxpayers, Premier François Legault chose to cross that line more than once.

Québec likes to pride itself on being a distinct society and, indeed, it is. But let's face it, there is no pride in being one of the highest-taxed jurisdictions at the pump in North America.

For each litre of gasoline, drivers in Québec must pay a provincial fuel tax of 19.2 cents, a federal excise tax of 10 cents, a carbon tax of 11.05 cents and a public transit tax of 3 cents per litre in greater Montréal. After all of them are added, the goods and services tax (GST) and Quebec sales tax (QST) are then calculated, which creates a double taxation effect. In total, more than 55 cents per litre of gas ends up in the government's pockets.

In response to the ongoing energy crisis, several premiers came to their constituents' aid by cutting the provincial gas tax.

In Québec, the idea of cutting the gas tax was so badly received by Legault that he chose to counter the tax cut narrative with baseless arguments.

The time has come to address Legault's misleading statements on the provincial gas tax.

"We don't favor freezing or removing taxes, which would benefit those who consume the most."

Legault believes that a gas tax cut would only benefit a small number of consumers. However, a report released the same month showed that, between March 2021 and March 2022, Montréal drivers saw their gas bills increase by $922 if they drove a compact car, $1,017 if they drove an SUV and $1,167 if they owned a mid-size vehicle. All motorists would benefit from a gas tax reduction.

"I know there are people who want to freeze or remove gas taxes. It's not fair. It's not good for the environment."

According to Legault, high prices at the pump are "good" for the environment. However, a report published by his finance minister later showed that Quebecers have not changed their travel habits despite the gas price increase. The environment is not impacted by rising fuel prices, but Quebecer's wallets are.

"When some people propose cutting gas taxes, there's a real risk that the oil companies will pocket the difference and that's really not what we want."

Are taxpayers supposed to assume that oil companies will patiently wait for the Québec government to suspend its 19.2 cent tax before increasing their prices?

This accusation is based on an old misconception in Québec about gas price fluctuations.

In 1983, the Québec government reduced the fuel tax by 25%, only to see the gas price return to its previous level six months later. A committee was then called to investigate the matter, but its report was found inconclusive. Market-related fluctuations remain the preferred suspect to this day.

During the last election, the CAQ promised tax relief, including a 2.5% tax cut for the first two levels of income tax over 10 years. But, while the gas prices are about to reach new record levels, will that be enough?

Recent polls showed that half of Quebecers want a tax break at the pump. Support for such a policy will only fade away when prices at the pump go down.

We can only hope that Legault will change his views on the provincial gas tax sooner rather than later.

FUREY'S GAS TAX CUT HELPS CONFRONT SOARING LIVING COSTS

Premier Andrew Furey at his swearing in ceremony on April 8, 2021

by Jay Goldberg
Interim Atlantic Director

A lightbulb finally turned on in the House of Assembly. Luckily, it was in Newfoundland and Labrador Premier Andrew Furey's office. Furey has discovered something that's eluding politicians in Ottawa: a government can do something about soaring gas prices.

The Furey government is set to leave an extra $275 in families' wallets across the province by lowering the provincial gas excise tax for much of 2022.

Furey's tax cut was a welcome relief to Newfoundland and Labrador taxpayers.

Looking ahead, the Furey government should plan to make this gas tax cut permanent. This year, it is estimated that food purchases alone will cost the average family $1,000 more than it did last year. With rampant inflation and soaring living costs, Newfoundlanders and Labradorians need relief lasting far beyond 2022.

Higher gas prices raise the cost of everything. It impacts essentials like groceries, which need to be transported from areas of production to neighbourhood grocery stores.

By reducing the gas tax, Furey is helping to alleviate soaring living costs faced by taxpayers. Taxpayers will continue to need that relief after 2022. Furey should be planning to extend the gas tax relief period well beyond this year.

NOVA SCOTIA AND PEI NEED TO END BRACKET CREEP

This year's soaring inflation numbers will amount to a massive tax hike for every Nova Scotia and Prince Edward Island taxpayer because both provinces failed to adjust their income tax thresholds with inflation.

It's time for premiers Tim Houston and Dennis King to do something about it.

When Canadian taxpayers in every province, other than Nova Scotia and P.E.I., get a cost-of-living pay raise, they also see their tax brackets adjusted to try to ensure that they aren't penalized simply for keeping up with higher living costs.

With inflation at nearly 10%, next year's tax bracket thresholds in eight of 10 provinces, and at the federal level, will increase significantly.

But Nova Scotians and Prince Edward Islanders don't have that benefit. They get pushed into higher tax brackets every year.

An example taken from a hypothetical taxpayer in Nova Scotia illustrates the problem.

A taxpayer who earned $35,000 in 2000 would have seen 6.4% of their paycheque sent to Halifax. If that taxpayer only received cost-of-living pay raises between then and today, he or she would be earning roughly $47,000. But, because of bracket creep, 8.6% of that taxpayer's income would now be taken by the provincial taxman.

Nova Scotia's current income tax system was designed in 2000. Taxpayers have been forced to pay higher taxes every year since then because tax brackets aren't automatically adjusted.

In just 22 years, that taxpayer's provincial tax burden would have increased by more than one-third, despite being no better off financially.

That's the regressive nature of bracket creep. And, it hits lower- and middle-income taxpayers the hardest. Worse still, bracket creep hurts the most when inflation is high.

It's time for governments in Nova Scotia and P.E.I. to act. Bracket creep needs to be relegated to the ash heap of history.

Charlottetown City Hall
SOURCE: SMARTER1

The King government needs to **CLEAN UP THE MESS** at Charlottetown city hall

Charlottetown, P.E.I., taxpayers are being taken to the cleaners by out-of-control city officials and government bureaucrats. After years of abuse, it's time for Prince Edward Island Premier Dennis King to shine a light on this sorry saga.

To understand the plight of Charlottetown taxpayers, consider this scenario: Imagine you're at your favourite restaurant. Although inflation might mean you're tight on cash, you've decided to take your best friend out for breakfast for his birthday. You tell him to order anything on the menu as a treat to celebrate. When the waiter comes, your friend tells the waiter to bring him one of everything.

At the end of the meal, plenty of food is wasted and you're stuck with a huge bill that you have to put on your credit card.

Most of us wouldn't take that friend out for a meal again next year. But, when your friend happens to be the government, you have little choice.

It turns out that Charlottetown has a lot of officials and staff who are just like that friend you took out for breakfast. When you give an inch, they take a mile.

In 2019, Charlottetown sent its mayor, city councillors and several staff members to the Federation of Canadian Municipalities (FCM) conference. While they were there, most of them didn't bill taxpayers for three meals a day, as one might expect. At least 10 elected officials and staff billed taxpayers for between five and six meals per day.

Although two meals and snacks per day were covered by the cost of the ticket for every attendee at the conference, Charlottetown's delegation still managed to rack up nearly $9,000 in extra meal expenses over just five days.

If conference attendees truly were eating six meals per day, one can only hope that they all brought some heartburn and acid reflux pills.

Taxpayers were also billed for nearly $500 in alcohol expenses, even though city policy explicitly says alcohol expenses should not be reimbursed.

Unfortunately, this isn't an isolated incident. City officials and staff have a long history of flagrantly abusing taxpayer dollars. This is just the tip of the iceberg.

Documents from the city's accountants show quite clearly that there has been "generally poor financial management relating to purchasing and accounting procedures."

The documents also show that concerns raised by some about the city's spending practices weren't properly relayed to those in positions of authority, such as the city's comptroller.

The financial mess at Charlottetown's city hall is beginning to garner attention at the provincial legislature.

The Opposition is rightly demanding that King and his fisheries and communities minister, Jamie Fox, take action and launch a full review of the city's spending practices. After years of abuse of taxpayer dollars in Charlottetown, someone has to begin the process of cleaning up city hall.

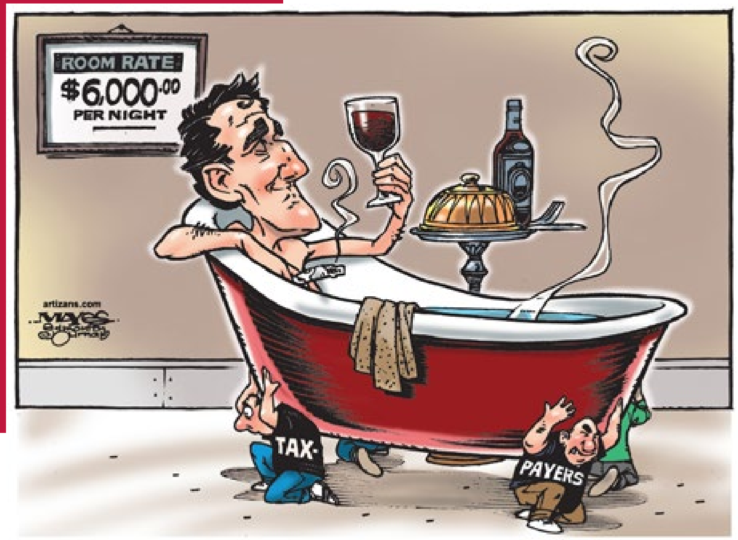
Documents show that provincial bureaucrats have been concerned about the city of Charlottetown's financial management since at least January 2020. Yet, the King government hasn't taken adequate steps to address those concerns.

Fox says an outside legal review of Charlottetown's spending practices was conducted and no violations of the *Municipal Government Act* (MGA) were found. If that's true, it's hard not to think that whoever was conducting the legal review had a blindfold on.

Even so, an outside legal review with findings not relayed to the public simply isn't sufficient. Charlottetown taxpayers deserve a full provincial review with findings shared for all to see.

It's time for the King government to step up to the plate and defend Charlottetown taxpayers, who have been taken advantage of by local government for far too long.

POLITINKED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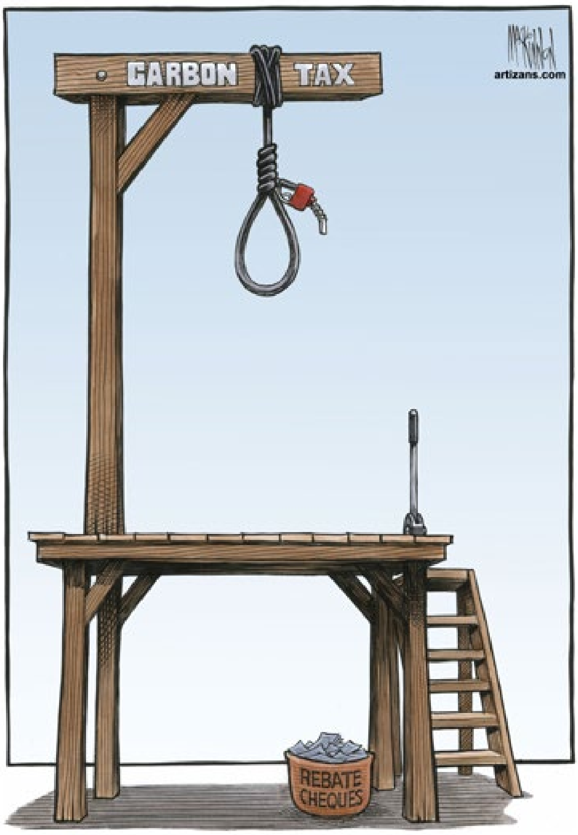
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I SEE DEAD PEOPLE...
I PAY THEM.
BILLIONS IN COVID SPENDING WASTED
RECIPIENTS INCLUDED PRISONERS, NON-RESIDENTS AND THE DECEASED
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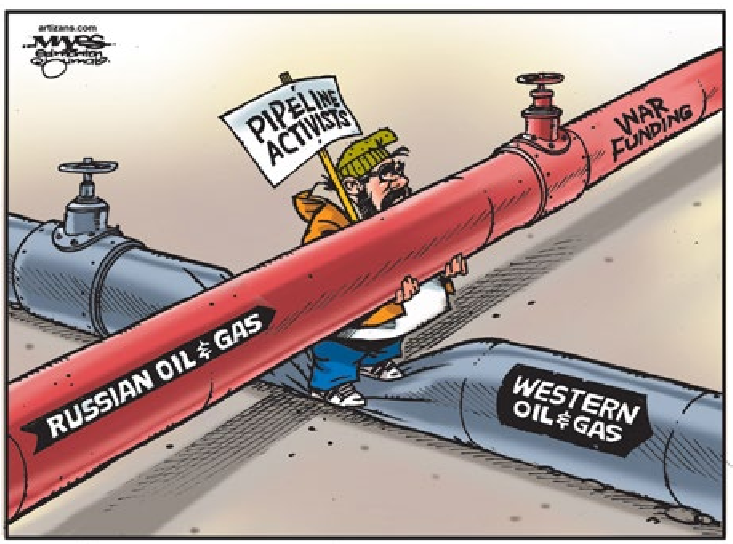
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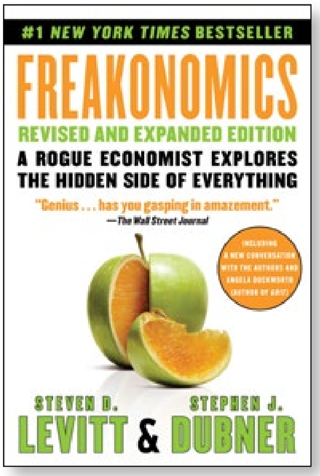
PIPELINE ACTIVISTS
WAR FUNDING
RUSSIAN OIL & GAS
WESTERN OIL & GAS

BETWEEN THE SPINES

As the days get shorter and the nights get longer, there's nothing quite like a great read to keep you warm at night. In that vein, The Canadian Taxpayers Federation (CTF) editor John Challinor II has selected a few books that you might enjoy. John would also like to hear your thoughts about some good books that have crossed over your door sill recently. If you've got a suggestion, email him at **books@taxpayer.com**.



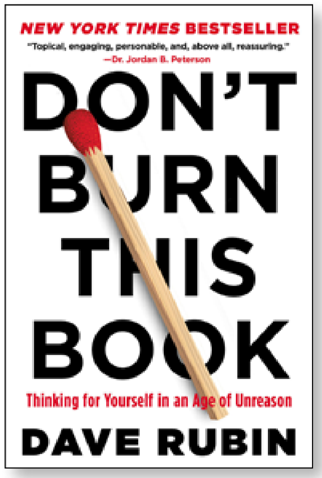
FREAKONOMICS: A Rogue Economist Explores the Hidden Side of Everything

By Steven D. Levitt and Stephen J. Dubner
Published by HarperCollins Publishers Inc.

242 Pages

After you've digested Friedman, Hayek and Smith, you owe it to your cerebrum to read what is considered to be a modern economic classic, Freakonomics: A Rogue Economist Explores the Hidden Side of Everything, written in 2005 by economist Steven Levitt and journalist Stephen Dubner. Levitt is not a typical economist. He is a much heralded scholar who studies the stuff and riddles of everyday life – from cheating and crime to sports and child rearing – and whose conclusions regularly turn the conventional wisdom on its head. He usually begins with a mountain of data and a simple, unasked question. Some of those questions concern life-and-death issues; others have an admittedly freakish quality. Thus, the new field of study contained in this book: freakonomics.

Quotable Quote: "Morality, it could be argued, represents the way that people would like the world to work – whereas economics represents how it actually does work. Economics is above all a science of measurement. It comprises an extraordinary powerful and flexible set of tools that can reliably assess a thicket of information to determine the effect of any one factor, or even the whole effect. That's what "the economy" is, after all: a thicket of information about jobs and real estate and banking and investment. But the tools of economics can be just as easily applied to subjects that are more – well, more interesting. This book, then, has been written from a very specific worldview, based on a few fundamental ideas: Incentives are the cornerstone of modern life; conventional wisdom is often wrong; dramatic effects often have distant, even subtle, causes; experts – from criminologists to real-estate agents – use their informational advantage to serve their own agenda; and, knowing what to measure and how to measure it makes a complicated world much less so."



Don't Burn This Book: Thinking for Yourself in an Age of Unreason

By Dave Rubin
Published by Penguin Random House LLC

223 Pages

Author, comedian and TV personality Dave Rubin is best known for his political commentary and as the host of The Rubin Report, a top-ranking talk show recognized as one of the most influential spaces for candid conversations about complex issues and current events. Dave is known for his iconoclastic and honest approach to big ideas and his unwavering support for free speech. Published in 2020, the *New York Times* best-seller, Don't Burn This Book, will empower you to make up your own mind about the economic, social and political issues of the day, while teaching you the fine art of checking your facts, not your privilege; standing up to the mob; and defending classically liberal principles such as individual rights and limited government, because freedom is impossible without them.

Quotable Quote: "The left is now regressive, not progressive. What was once the side of free speech and tolerance – the one that said, "I may disagree with what you say, but I will fight to the death for your right to say it" – now bans speakers from college campuses, "cancels" people if they aren't up to date on the latest genders, and forces Christians to violate their conscience. They also alienate sensible grown-ups who dislike high taxes, oppose open borders, enjoy the free market, and harbour a healthy distrust of socialism. They're equally unwelcoming for sane, decent people who happen to be fiscally responsible, classically liberal, libertarian or – dare I say it – the worst of all: straight, white, and male. Rather than being all-inclusive and fair, the left is now authoritarian and puritanical. It has replaced the battle of ideas with a battle of feelings, while trading honesty with outrage."

BY THE NUMBERS $

Feds spend $211 billion on COVID-19 subsidies

Feds gave CERB to:

190,254 people that quit their job

1,522 people in jail

704 people living outside Canada

434 people below the age of 15

391 dead people

Wage subsidy:

$15.5 billion in suspicious payments to businesses

$3.7 million to political parties

At least $32 billion in suspicious or ineligible payments

Percentage of natural gas used in Germany that was imported from Russia BEFORE the invasion of Ukraine: 55%

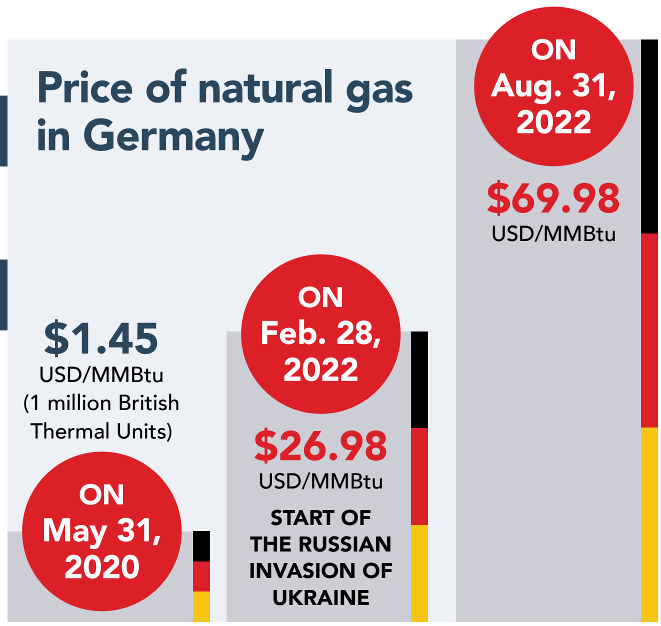
55%

Percentage of natural gas used in Germany that was imported from Russia as of June 30, 2022: 25%

25%

Rate of German carbon tax introduced in 2021:	Rate of German carbon tax in 2022:	Rate at which the German government froze the carbon tax in 2023:
€25/tonne	€30/tonne	€30/tonne

Price of natural gas in Germany



IN THE WINTER 2023 EDITION OF THE TAXPAYER...

- How things turned around — part 2
- Supporter survey results
- Do we even need a central bank?