



Municipality of Wawa  
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Wawa Ontario,  
POS 1K0  
VIA EMAIL:  
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Township of Puslinch  
7404 Wellington Road 34  
Puslinch, ON N0B 2J0  
[www.puslinch.ca](http://www.puslinch.ca)

December 4, 2023

RE 6.13 Municipality of Wawa Resolution regarding Amendments to the Income Tax Act

Please be advised that Township of Puslinch Council, at its meeting held on November 29, 2023 considered the aforementioned topic and subsequent to discussion, the following was resolved:

**Resolution No. 2023-382:**

Moved by Councillor Sepulis and  
Seconded by Councillor Goyda

That the Consent Agenda item 6.13 listed for NOVEMBER 29, 2023 Council meeting be received; and

Whereas the Township of Puslinch Council supports the Municipality of Wawa Resolution Regarding Bill C-310, Amendments to Income Tax Act;

Therefore, that Council directs staff to send a support resolution accordingly.

**CARRIED**

As per the above resolution, please accept a copy of this correspondence for your information and consideration.

Sincerely,



Justine Brotherston,  
Municipal Clerk

Cc: Association of Fire Chiefs of Ontario,  
Algoma Mutual Aid Association,  
Association of Municipalities of Ontario,  
Ontario Municipalities



The Corporation of the Municipality of Wawa

REGULAR COUNCIL MEETING

RESOLUTION

Tuesday, November 7, 2023

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

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

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

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

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

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

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

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The Corporation of the Municipality of Wawa

REGULAR COUNCIL MEETING

RESOLUTION

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

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

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

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

Disclosure of Pecuniary Interest and the general nature thereof.

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

Clerk: \_\_\_\_\_

MAYOR - MELANIE PILON	CLERK - MAURY O'NEILL