



MINUTES OF PROCEEDINGS

OTTAWA, Thursday, June 10, 2021

(3)

[English]

Pursuant to the order of the Senate of March 30, 2021, the Standing Senate Committee on Agriculture and Forestry met this day by videoconference at 9 a.m. [ET], the chair, the Honourable Diane F. Griffin, presiding. This meeting is considered to have taken place in the parliamentary precinct.

Members of the committee present by videoconference: The Honourable Senators Black (*Ontario*), Deacon (*Nova Scotia*), Forest, Gold, P.C., Griffin, Hartling, Loffreda, Mercer, Oh, Petitclerc, Plett, Smith and Stewart Olsen (13).

Participating in the meeting: Gaëtane Lemay and Mireille Aubé, Procedural Clerks, and Sébastien Payet, Legislative Clerk, Committees Directorate; Joanne Markle LaMontagne, Analyst, Parliamentary Information and Research Services, Library of Parliament.

Also present: The official reporters of the Senate.

Pursuant to the order of reference adopted by the Senate on Thursday, May 27, 2021, the committee continued its examination of Bill C-208, An Act to amend the Income Tax Act (transfer of small business or family farm or fishing corporation).

WITNESSES (by videoconference):

Department of Finance Canada:

Shawn Porter, Associate Assistant Deputy Minister, Tax Policy Branch;

Trevor McGowan, Director General, Tax Legislation Division, Tax Policy Branch.

The chair made a statement.

Mr. McGowan made a statement and, together with Mr. Porter, answered questions.

At 10:23 a.m., the committee suspended.

At 10:25 a.m., the committee resumed.

It was agreed that the committee proceed to clause by clause consideration of Bill C-208, An Act to amend the Income Tax Act (transfer of small business or family farm or fishing corporation).

It was agreed that the title stand postponed.

It was agreed that clause 1 carry, on division.

It was agreed that clause 2 carry, on division.

It was agreed that the title carry.

It was agreed that the bill carry, on division.

At 10:37 a.m., the committee suspended.

At 10:37 a.m., the committee resumed.

After debate, it was agreed that no observations be appended to the committee's report on the bill.

It was agreed that Bill C-208 be reported to the Senate.

At 10:44 a.m., the committee adjourned to the call of the chair.

ATTEST:

Evelyne Côté

Clerk of the Committee