



NATIONAL ASSEMBLY OF QUÉBEC

FIRST SESSION

FORTY-SECOND LEGISLATURE

Order Paper and Notices **of the Assembly**

Tuesday, 9 February 2021 — No. 159
Ten a.m.

President of the National Assembly:
Mr. François Paradis

Part 1

ROUTINE PROCEEDINGS

STATEMENTS BY MEMBERS

- The Member for Chapleau on the following subject: *Tribute to Mr. Robert Labine.*
- The Member for Jacques-Cartier on the following subject: *Underline the passing of Mr. Wolf William Solkin.*
- The Member for Saint-Jean on the following subject: *Congratulations and thanks to agent Agostino.*
- The Member for Nelligan on the following subject: *Congratulations to Ms. Akilah Newton on being nominated for entrepreneur of the year.*
- The Member for Beauce-Sud on the following subject: *The Super Bowl and the Buccaneers' victory with Mr. Antony Auclair from the Beauce region.*
- The Member for Matane-Matapédia on the following subject: *The 2000th match for Mr. Michel Germain, sports commentator for the Rimouski Océanic.*
- The Member for Mégantic on the following subject: *Congratulations to entrepreneur Mohika Tremblay, executive director at Trèd'Si in Westbury.*
- The Member for Sainte-Marie-Saint-Jacques on the following subject: *Underline the 50th anniversary of the Association coopérative de productions audiovisuelles (ACPAV).*
- The Member for Chauveau on the following subject: *The 50th anniversary of the Réseau Québec-France.*

STATEMENTS BY MINISTERS

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Part 2

ORDERS OF THE DAY

BUSINESS HAVING PRECEDENCE

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OTHER BUSINESS

I. Government Bills

Passage in Principle

(1) Bill 30

An Act to recover amounts owed to the State

Introduced by the Minister Responsible for Government Administration and
Chair of the Conseil du trésor on **14 June 2019**

(2) Bill 49

An Act to amend the Act respecting elections and referendums in
municipalities, the Municipal Ethics and Good Conduct Act and various
legislative provisions

Introduced by the Minister of Municipal Affairs and Housing on
13 November 2019

(3) Bill 59

An Act to modernize the occupational health and safety regime

Introduced by the Minister of Labour, Employment and Social Solidarity on
27 October 2020

Report from the Committee on Labour and the Economy (consultations)
tabled on 2 February 2021

Resuming the debate adjourned in the name of the Member for Nelligan on
4 February 2021

(4) Bill 60

An Act to amend the Public Service Act and other provisions

Introduced by the Minister Responsible for Government Administration and
Chair of the Conseil du trésor on **12 June 2020**

(5) Bill 61

An Act to restart Québec's economy and to mitigate the consequences of the public health emergency declared on 13 March 2020 because of the COVID-19 pandemic

Introduced by the Minister Responsible for Government Administration and Chair of the Conseil du trésor on 3 June 2020

Report from the Committee on Public Finance (consultations) tabled on 11 June 2020

Resuming the debate adjourned in the name of the Member for La Pinière on **12 June 2020**

(6) Bill 78

An Act mainly to improve the transparency of enterprises

Introduced by the Minister of Labour, Employment and Social Solidarity on **8 December 2020**

(7) Bill 79

An Act to authorize the communication of personal information to the families of Indigenous children who went missing or died after being admitted to an institution

Introduced by the Minister Responsible for Indigenous Affairs on **9 December 2020**

(8) Bill 82

An Act respecting mainly the implementation of certain provisions of the Budget Speech of 10 March 2020

Introduced by the Minister of Finance on **11 December 2020**

(9) Bill 83

An Act respecting mainly the health insurance plan and prescription drug insurance plan eligibility of certain children whose parents' migratory status is precarious

Introduced by the Minister of Health and Social Services on **10 December 2020**

Committee Stage

(10)Bill 23

An Act respecting the names and responsibilities of certain ministers and government departments and to enact the Act respecting the Ministère des Forêts, de la Faune et des Parcs

Introduced by the Minister Responsible for Government Administration and Chair of the Conseil du trésor on 18 April 2019

Passed in principle on **19 September 2019**, and

Referred to the Committee on Public Finance

(11)Bill 39

An Act to establish a new electoral system

Introduced by the Minister Responsible for Democratic Institutions, Electoral Reform and Access to Information on 25 September 2019

Report from the Committee on Institutions (consultations) tabled on 11 February 2020

Passed in principle on **8 October 2020**, and

Referred to the Committee on Institutions

(12)Bill 64

An Act to modernize legislative provisions as regards the protection of personal information

Introduced by the Minister Responsible for Democratic Institutions, Electoral Reform and Access to Information on 12 June 2020, and

Report from the Committee on Institutions (consultations) tabled on 30 September 2020

Passed in principle on **20 October 2020**, and

Referred to the Committee on Institutions

(13)Bill 65

An Act to amend mainly the Environment Quality Act with respect to deposits and selective collection

Introduced by the Minister of the Environment and the Fight Against Climate Change on 24 September 2020, and

Report from the Committee on Transportation and the Environment (consultations) tabled on 27 October 2020

Passed in principle on **11 November 2020**, and

Referred to the Committee on Transportation and the Environment

(14) Bill 67

An Act to establish a new development regime for the flood zones of lakes and watercourses, to temporarily grant municipalities powers enabling them to respond to certain needs and to amend various provisions

Introduced by the Minister of Municipal Affairs and Housing on 30 September 2020

Passed in principle on **5 November 2020**, and,

Referred to the Committee on Planning and the Public Domain

(15) Bill 69

An Act to amend the Cultural Heritage Act and other legislative provisions

Introduced by the Minister of Culture and Communications on 29 October 2020

Report from the Committee on Culture and Education (consultations) tabled on 1 December 2020

Passed in principle on **8 December 2020**, and

Referred to the Committee on Culture and Education

(16) Bill 73

An Act to amend various provisions relating to assisted procreation

Introduced by the Minister for Health and Social Services on 11 November 2020

Report from the Committee on Health and Social Services (consultations) tabled on 10 December 2020

Passed in principle on **2 February 2021**, and

Referred to the Committee on Health and Social Services

(17) Bill 74

An Act to give effect to fiscal measures announced in the Budget Speech delivered on 10 March 2020 and to certain other measures

Introduced by the Minister of Finance on 2 December 2020

Passed in principle on **2 February 2021**, and

Referred to the Committee on Public Finance

(18) Bill 77

An Act respecting the Institut de technologie agroalimentaire du Québec
Introduced by the Minister of Agriculture, Fisheries and Food on
26 November 2020

Report from the Committee on Agriculture, Fisheries, Energy and Natural
Resources (consultations) tabled on 2 February 2021

Passed in principle on **4 February 2021**, and

Referred to the Committee on Agriculture, Fisheries, Energy and Natural
Resources

(19) Bill 84*

An Act to assist persons who are victims of criminal offences and to
facilitate their recovery

Introduced by the Minister of Justice on 10 December 2020

Report from the Committee on Institutions (consultations) tabled on
2 February 2021

Passed in principle on **4 February 2021**, and

Referred to the Committee on Institutions

*** Recommendation of the Lieutenant-Governor**

Report Stage

(20) Bill 46

An Act to amend the Natural Heritage Conservation Act and other
provisions

Introduced by the Minister of the Environment and the Fight Against
Climate Change on 14 November 2019

Report from the Committee on Transportation and the Environment
(consultations) tabled on 24 September 2020

Passed in principle on 30 September 2020

Report from the Committee on Transportation and the Environment tabled
on **11 December 2020** (Amend. handed in under Standing Order 252)

Passage

II. Private Members' Public Bills

Passage in Principle

(21)Bill 190

An Act to exclude child support payments from income calculation under various social laws

Introduced by the Member for Sherbrooke on **7 December 2018**

(22)Bill 191

An Act to amend the Act respecting the National Assembly to prescribe the publication of information on the use of the amounts granted to Members in the performance of their duties

Introduced by the Member for Gouin on **6 December 2018**

(23)Bill 192

An Act to recognize the Members' oath to the people of Québec as the sole oath required for Members to take office

Introduced by the Member for Jean-Lesage on **28 February 2019**

(24)Bill 193

An Act to establish a budgetary shield to protect education, child and youth protection services

Introduced by the Member for Joliette on **7 February 2019**

(25)Bill 194

An Act to ensure compliance with Québec's climate change-related obligations

Introduced by the Member for Jonquière on **21 February 2019**

(26)Bill 195

An Act to amend the Act respecting the National Assembly to extend the scope of the right to payment of expenses for counsel

Introduced by the Member for Chomedey on **11 April 2019**

(27)Bill 196

An Act to amend the Act respecting safety in sports to establish a Passe-Sports register to collect data on the state of health of persons under 18 years of age following a concussion

Introduced by the Member for Marquette on **11 April 2019**

(28) Bill 197

An Act to amend the Consumer Protection Act to fight planned obsolescence and assert the right to repair goods

Introduced by the Member for Chomedey on **9 April 2019**

(29) Bill 198

An Act to facilitate disclosure of wrongdoings

Introduced by the Member for Rosemont on **9 May 2019**

(30) Bill 199

An Act to amend the Environment Quality Act to establish a right of citizen initiative in environmental matters and reinforce the powers and independence of the Bureau d'audiences publiques sur l'environnement

Introduced by the Member for Mercier on **25 September 2019**

(31) Bill 391

An Act to amend the Environment Quality Act in order to assert the primacy of Québec's jurisdiction in this area

Introduced by the Member for Jonquière on **30 May 2019**

(32) Bill 392

An Act respecting the selection of Québec senators

Introduced by the Member for Marie-Victorin on **9 May 2019**

(33) Bill 393

An Act to affirm Québec's participation in the appointment process for Québec Supreme Court of Canada judges

Introduced by the Member for Marie-Victorin on **16 May 2019**

(34) Bill 396

An Act to amend the Civil Code to provide that an action for damages for bodily injury resulting from a sexual aggression, from childhood violence or from the violent behaviour of a spouse or former spouse cannot be prescribed during the lifetime of the author of the act

Introduced by the Member for Sherbrooke on **12 June 2019**

(35) Bill 397

An Act to reinforce oversight of the processes to select, renew a term of or dismiss directors of municipal police forces
Introduced by the Member for Vaudreuil on **14 November 2019**

(36) Bill 398

An Act to proclaim Québec Democracy Day
Introduced by the Member for Marie-Victorin on **20 February 2020**

(37) Bill 399

An Act to establish a presumption of consent to organ or tissue donation after death
Introduced by the Member for Pontiac on **5 November 2019**

(38) Bill 490

An Act to establish the gradual electrification of Québec's vehicle fleet
Introduced by the Member for Sainte-Marie–Saint-Jacques on
26 September 2019

(39) Bill 491

An Act to combat food waste
Introduced by the Member for Rouyn-Noranda–Témiscamingue on
12 November 2020

(40) Bill 492

Right-to-Disconnect Act
Introduced by the Member for Hochelaga-Maisonneuve on **3 June 2020**

(41) Bill 493

Interculturalism Act
Introduced by the Member for Marie-Victorin on **30 October 2019**

(42) Bill 495

An Act to authorize the recording of sound and images during the public sittings of a municipal council or the public meetings of a council of a metropolitan community
Introduced by the Member for Verdun on **20 November 2019**

(43) Bill 496

Parliamentary Budget Officer Act
Introduced by the Member for Rosemont on **14 November 2019**

(44) Bill 497

An Act to amend the Charter of human rights and freedoms in order to strengthen the protection of seniors' rights and create the office of Seniors Ombudsperson

Introduced by the Member for Rimouski on **4 December 2019**

(45) Bill 590

An Act to amend the Charter of the French language to establish free French instruction services for every person who resides in Québec

Introduced by the Member for Jacques-Cartier on **4 December 2019**

(46) Bill 591

An Act to amend the Charter of the French language to define the circumstances under which an employer may make knowledge of a language other than the official language a requirement for access to employment or a position

Introduced by the Member for Matane-Matapédia on **12 February 2020**

(47) Bill 594

An Act to improve the quality of care through the setting of ratios in certain institutions governed by the Act respecting health services and social services

Introduced by the Member for Pontiac on **26 May 2020**

(48) Bill 595

An Act to create the Rent Register

Introduced by the Member for Laurier-Dorion on **4 June 2020**

(49) Bill 596

An Act to establish Pharma-Québec

Introduced by the Member for Jean-Lesage on **15 September 2020**

(50) Bill 597

An Act to improve support offered to entrepreneurs and farmers in relation to mental health

Introduced by the Member for Nelligan on **10 June 2020**

(51) Bill 598

An Act to authorize the holder of a restaurant sales liquor permit to sell, for takeout or delivery, spirit-based alcoholic beverages
Introduced by the Member for Marie-Victorin on **12 June 2020**

(52) Bill 599

An Act to respect sexual orientation and gender identity
Introduced by the Member for Westmount–Saint-Louis on **22 September 2020**

(53) Bill 690

An Act to amend the Charter of the French language to specify that it applies to private enterprises operating in an area of federal jurisdiction
Introduced by the Member for Jean-Lesage on **24 September 2020**

(54) Bill 691

An Act to amend the Act respecting the Ministère des Transports to maintain air transportation services in certain regions of Québec
Introduced by the Member for Mont-Royal–Outremont on **30 September 2020**

(55) Bill 692

An Act to amend the Act respecting safety in sports to prohibit fighting in sports activities in which persons under 18 years of age participate
Introduced by the Member for Marquette on **21 October 2020**

(56) Bill 693

An Act to amend the Election Act to prevent and fight sexual violence in the context of political activities
Introduced by the Member for Marie-Victorin on **22 October 2020**

(57) Bill 695

An Act to set a standard for the maximum concentration of manganese in drinking water
Introduced by the Member for Vaudreuil on **9 December 2020**

Committee Stage

Report Stage

Passage

III. Private Bills

Hearings and Clause-by-Clause Consideration

(58) Bill 209

An Act respecting Ville de Saint-Tite

Introduced by the Member for Maskinongé on **4 December 2019**, and

Referred to the Committee on Planning and the Public Domain

(59) Bill 214

An Act respecting Ville de Sutton

Introduced by the Member for Richmond on **12 November 2020**, and

Referred to the Committee on Planning and the Public Domain

(60) Bill 215

An Act respecting Municipalité de Nominigüe

Introduced by the Member for Labelle on **12 November 2020**, and

Referred to the Committee on Planning and the Public Domain

(61) Bill 216

An Act to amend the Act respecting the establishment of a special taxation scheme for the Corporation de gestion du port de Baie-Comeau

Introduced by the Member for René-Lévesque on **21 October 2020**, and

Referred to the Committee on Planning and the Public Domain

(62) Bill 217

An Act respecting the objects and powers of the Roman Catholic Archiepiscopal corporation of Montreal

Introduced by the Member for Westmount–Saint-Louis on **11 November 2020**, and

Referred to the Committee on Labour and the Economy

(63)Bill 219

An Act respecting an immovable located on Rue University in Montréal
Introduced by the Member for Westmount–Saint-Louis on **11 November 2020**, and
Referred to the Committee on Public Finance

Passage in Principle

Passage

IV. Government Motions

V. Estimates of Expenditure

VI. Statutory Debates

BUSINESS STANDING IN THE NAME OF MEMBERS IN OPPOSITION

Part 3

BILLS PASSED

(Bills awaiting Royal Assent)

Part 4

PROCEEDINGS IN COMMITTEES

*The detailed calendar of the proceedings of each committee
is available on the Internet site of the Assembly*

COMMITTEE ON THE NATIONAL ASSEMBLY

COMMITTEE ON PUBLIC ADMINISTRATION

Order in compliance with the Standing Orders

- Hearing of the Auditor General of Québec on her 2018–2019 annual management report and financial commitments.
- Hearing of the Secrétariat du Conseil du trésor on the Report on the application of the *Public Administration Act*.
- Hearing of the Public Curator on Chapter 6 of the Auditor General of Québec’s November 2019 report entitled “Protection of Incapacitated Persons Under Public Protective Supervision”.

COMMITTEE ON AGRICULTURE, FISHERIES, ENERGY AND NATURAL RESOURCES

Order of reference

- Examination of Hydro-Québec's Strategic Plan 2020-2024 (Order of reference given on 5 December 2019).

Consideration of Bills:

- **Bill 77**, An Act respecting the Institut de technologie agroalimentaire du Québec (Order of reference given on 4 February 2021).

Order in compliance with the Standing Orders

Surveillance of public bodies and accountability:

- Examination of the policy directions, activities and management of the Régie de l’énergie.

COMMITTEE ON PLANNING AND THE PUBLIC DOMAIN

Order of reference

Consideration of Bills:

- **Bill 67**, An act to establish a new development regime for the flood zones of lakes and watercourses, to temporarily grant municipalities powers enabling them to respond to certain needs and to amend various provisions (Order of reference given on 5 November 2020).
- **Bill 209**, An Act respecting Ville de Saint-Tite (Order of reference given on 4 December 2019).
- **Bill 214**, An Act respecting Ville de Sutton (Order of reference given on 12 November 2020).
- **Bill 215**, An Act respecting Municipalité de Nominingue (Order of reference given on 12 November 2020).
- **Bill 216**, An Act to amend the Act respecting the establishment of a special taxation scheme for the Corporation de gestion du port de Baie-Comeau (Order of reference given on 21 October 2020).

Order in compliance with the Standing Orders

Surveillance of public bodies and accountability:

- Hearing the Commission municipale du Québec.

COMMITTEE ON CULTURE AND EDUCATION

Order of reference

Consideration of Bills:

- **Bill 69**, An Act to amend the Cultural Heritage Act and other legislative provisions (Order of reference given on 8 December 2020).

Statutory order

- Hearing the heads of educational institutions at the university level.

COMMITTEE ON LABOUR AND THE ECONOMY

Order of reference

Special Consultations:

- **Bill 78**, An Act mainly to improve the transparency of enterprises (Order of reference given on 4 February 2021).

Consideration of Bills:

- **Bill 217**, An Act respecting the objects and powers of the Roman Catholic Archiepiscopal corporation of Montreal (Order of reference given on 11 November 2020).

COMMITTEE ON PUBLIC FINANCE

Order of reference

Special Consultations:

- **Bill 60**, An Act to amend the Public Service Act and other provisions (Order of reference given on 2 February 2021).

Consideration of Bills:

- **Bill 23**, An Act respecting the names and responsibilities of certain ministers and government departments and to enact the Act respecting the Ministère des Forêts, de la Faune et des Parcs (Order of reference given on 19 September 2019).
- **Bill 74**, An Act to give effect to fiscal measures announced in the Budget Speech delivered on 10 March 2020 and to certain other measures (Order of reference given on 2 February 2021).
- **Bill 219**, An Act respecting an immovable located on Rue University in Montréal (Order of reference given on 11 November 2020).

Order in compliance with the Standing Orders

- Quarterly examination of the Government's budgetary policy and of the evolution of public finance.

COMMITTEE ON INSTITUTIONS

Order of reference

Consideration of Bills:

- **Bill 39**, An Act to establish a new electoral system (Order of reference given on 8 October 2020).
- **Bill 64**, An Act to modernize legislative provisions as regards the protection of personal information (Order of reference given on 20 October 2020).
- **Bill 84**, An Act to assist persons who are victims of criminal offences and to facilitate their recovery (Order of reference given on 4 February 2021).

COMMITTEE ON CITIZEN RELATIONS

COMMITTEE ON HEALTH AND SOCIAL SERVICES

Order of reference

Consideration of Bills:

- **Bill 73**, An Act to amend various provisions relating to assisted procreation (Order of reference given on 2 February 2021).

Order in compliance with the Standing Orders

Interpellation :

- by the Member for Maurice-Richard to the Minister for Health and Social Services on the following subject: *The CAQ government's management of the fight against the COVID-19 pandemic and its impacts* (notice given on 4 February 2021).

COMMITTEE ON TRANSPORTATION AND THE ENVIRONMENT

Order of reference

Consideration of Bills:

- **Bill 65**, An Act to amend mainly the Environment Quality Act with respect to deposits and selective collection (Order of reference given on 11 November 2020).

Part 5

WRITTEN QUESTIONS

*Questions already placed on the Order Paper
are published each Wednesday*

(189) Mr. Marissal (Rosemont) – **9 February 2021**
To the Minister of Finance

On 10 November 2017, Québec's Minister of Finance made public the Tax Fairness Action Plan. This action plan was a follow-up to the National Assembly's Committee on Public Finance (CPF) report on the tax havens phenomenon, published in March of the same year.

Two recommendations in the CPF report were not retained by the Québec government in the Minister of Finance's Action Plan (recommendations 5 and 6):

“5. Tax dividends received in Québec that have been subject to foreign deductions.

6. Grant a tax credit equal to the foreign income tax paid rather than allowing the income to be brought back into Québec tax-free.”

The Action Plan states that “In 2017, 29 of the 35 OECD member countries had a tax system allowing the repatriation of earnings through tax-exempt dividends or provided some exemption for such dividends.” (Action Plan, p. 157)

My questions to the Minister of Finance with respect to Measure 5 of the action plan are as follows:

- What is the assessment of losses Québec will incur by refusing to adopt these two recommendations?
- What is the assessment of the impacts of collecting the tax on dividends imposed by six of the 35 OECD member countries?
- Has Québec entered into discussions with the federal government and the other provinces in order to form a united front with respect to the taxation of these dividends?

(190) Mr. Marissal (Rosemont) – **9 February 2021**
To the Minister of Finance

On 10 November 2017, Québec's Minister of Finance made public the Tax Fairness Action Plan. This action plan was a follow-up to the National Assembly's Committee on Public Finance (CPF) report on the tax havens phenomenon, published in March of the same year.

Measure 2 of the Action Plan states that "Québec asks the federal government to send it the information obtained under bilateral tax treaties with other countries."

In February 2018, the Minister of Finance testified before the CPF members that under the current tax agreements, only information obtained from France and the United States could be transmitted to Québec by the Canada Revenue Agency. However, these tax agreements would allow Québec to obtain information on Québec companies conducting business abroad.

Measure 3 of the Action Plan states that "In order to make full use of the information obtained through measures 1 and 2, Québec is setting up the Intervention Group specializing in international tax planning to use the financial and tax data".

My questions to the Minister of Finance with respect to Measure 2 of the action plan are as follows:

- To what extent does the government of Québec currently obtain from the federal government the information obtained by the latter under,
 - the tax agreements Canada is a party to?
 - the country-by-country reporting implemented in the context of the OECD BEPS initiative, which Canada has been receiving since 2017?
- Does the information provided to Québec by the federal government make it possible, on the one hand, to determine the volume of business and profits being made by transnational corporations in Québec and, on the other hand, to determine the profits diverted to jurisdictions elsewhere for lower tax rates?

- Given its sovereignty in fiscal matters, how does Québec intend to address the situation if it has not received information to ensure tax fairness for Québec companies compared to transnational companies?

My questions to the Minister of Finance with respect to Measure 3 of the action plan are as follows:

- For each year since the publication of the Action Plan, how many people have been part of the intervention group specializing in international tax planning (full-time equivalent employees – FTEs)?
- What is the actual amount of money spent by Revenu Québec for this specialized intervention group?
- What objectives have been set for hiring personnel for this group, particularly for professionals specializing in international tax planning?
- Have those objectives been achieved for each of the years since the publication of the Action Plan?
- Is a progress report on this group's work available and if so has it been tabled before the Committee?
- What is the proportion of the personnel assigned to work on businesses compared to personnel assigned to work on individuals, keeping in mind that only 5% of the funds that transit through tax havens belongs to individuals?
- Considering this proportion (the 5% mentioned above), should the focus be more on tax planning for businesses than for individuals?

(191) Mr. Marissal (Rosemont) – **9 February 2021**
To the Minister of Finance

On 10 November 2017, Québec's Minister of Finance made public the Tax Fairness Action Plan. This action plan was a follow-up to the National Assembly's Committee on Public Finance (CPF) report on the tax havens phenomenon, published in March of the same year.

Measure 5 of the Action Plan states that "Québec will support the Canada Border Services Agency to ensure collection of Québec sales tax on tangible properties from abroad and sold by companies without a physical or significant presence in Québec".

We know that Measure 5 has not yielded the expected results. However, a pilot project on border tax collection will be established in 2021 in accordance with what was announced in the context of the presentation of the 2020 budget: “Given the shared determination of both governments, Québec will work with the federal government to implement in 2021 harmonized rules for the collection of the QST and the GST/HST by foreign suppliers”. (Source: Budget 2020–2021, Additional Information, p. B.4)

My questions to the Minister of Finance regarding Measure 5 of the action plan are as follows:

- What is the status of discussions with the federal government regarding this pilot project and what are the main issues?
- Has the Ministère des Finances updated its 2017 estimate for Québec sales tax revenue losses on tangible properties from abroad sold by companies without a physical or significant presence in Québec? If so, what are the estimated losses for 2020?
- Has the Ministère des Finances studied the negative impacts of this privilege for local stores and businesses? If so, what are the conclusions?

(192) Mr. Marissal (Rosemont) – **9 February 2021**
To the Minister of Finance

In 2013, member governments of the Organisation for Economic Co-operation and Development (OECD) and the G20 initiated a major overhaul of international tax rules, which resulted in the creation of the Base Erosion and Profit Shifting (BEPS) project. The objective of this project was to revise the rules in force so that they would be better adapted to the world economy and in harmony with it. The goal was therefore to ensure that profits are taxed in the countries where economic activities are carried out. One of the main issues identified as being at the root of the BEPS phenomenon is the lack of coordination between national rules. In addition, the constantly changing global economic environment often leads to gaps in international rules. Lastly, significant widespread gaps in data and information knowledge were also found.

The 2013 Action Plan on Base Erosion and Profit Shifting identified 15 actions, along three fundamental pillars: “introducing coherence in the domestic rules that affect cross-border activities, reinforcing substance requirements in the existing international standards and improving transparency, as well as certainty for businesses that do not take aggressive positions”.

In October 2020, the Inclusive Framework on BEPS (grouping of over 125 countries and jurisdictions collaborating on the implementation of measures arising from the BEPS project) released the work programmes of the two pillars resulting from the BEPS project, namely:

1. Solutions to better allocate taxing rights across jurisdictions (nexus and profit allocation);
2. Development of a system to ensure that multinational corporations pay a minimum level of tax on profits.

My questions to the Minister of Finance are as follows:

- Has the Ministère des Finances or Revenu Québec carried out an analysis of how Québec would be affected by the proposal made by the OECD last October (pillars One and Two)?
- Has the Ministère des Finances or Revenu Québec carried out an assessment of the revenue that could be generated for Québec if the OECD proposal (pillars One and Two) were implemented?
- Considering how difficult it is to reach a multilateral agreement on digital economy taxation, would it not be wise for Québec to introduce a new temporary tax on the turnover of companies in the digital sector, as certain jurisdictions such as France have done?
- Given that harmonization of such a temporary tax on the digital economy with the federal government would be desirable, have the Ministère des Finances or Revenu Québec entered into discussions with their federal counterparts on this subject?
- In the context of major budget deficits due to the COVID-19 pandemic and the concomitant increase in the revenues and profits of the giants of the digital economy, does the Minister consider it appropriate that the government of Québec explicitly request that the federal government implement a temporary tax on digital economy businesses?

(193) Mr. LeBel (Rimouski) – **9 February 2021**
To the Minister of Health and Social Services

Many elderly people who live in private seniors' residences (PSRs) in my riding and throughout Québec are being affected by a dramatic increase in their rent costs exceeding the inflation rate. I understand that PSRs are experiencing higher operating costs due to the pandemic, as are many businesses, however not all seniors live in luxurious residences and the vast majority simply cannot afford this increased burden. Some seniors do not have family support and the elderly often fear reprisals. Senior citizens have a limited ability to pay because 60% of those aged 65 and older have an income of less than \$30,000 per year.

My question is the following:

Can the Minister quickly implement specific measures to protect seniors from these unacceptable increases by implementing an assistance program to support small residences experiencing financial difficulty or by raising incomes for seniors living in these residences?

Part 6
NOTICES

I. NOTICES PREVIOUSLY GIVEN

Government Bills

Private Members' Public Bills

(a) 4 February 2021

An Act providing for the temporary suspension of the right to increase the rent for a lease of a dwelling – *Member for Laurier-Dorion*

Private Bills

II. NOTICES APPEARING FOR THE FIRST TIME

- (aa)** An Act to facilitate the conduct of the 7 November 2021 municipal general election in the context of the COVID-19 pandemic – *Minister of Municipal Affairs and Housing*