

- Chouinard, Carole—Cont.**  
 Income tax—*Cont.*  
 Quarterly payments, senior citizens, Committee study, 4:8-10, 12, 19-20, 22-3; 5:4-5, 11, 13-4  
 References  
*In camera* meetings, 9:11  
 Retained by Committee as consultant on tax matters, 3:3, 21
- CMHC** *see* Canada Mortgage and Housing Corporation
- Committee of Five Construction Trade Unions** *see* Organizations appearing
- Committee studies and inquiries**  
 Income tax  
 Employment expense deduction and employer-owned or leased vehicles, 6:4-9; 7:4-36; 9:11  
 Federal-provincial tax co-ordination, 8:4-23  
 Quarterly payments, senior citizens, Committee study, 4:8-23; 5:4-14  
 Registered Retirement Savings Plans, Canadian Real Estate Association proposal, 1:4-42; 2:4-40; 3:4-13; 4:4-8  
 Tax code, 3:4, 13-39
- Common-law couples** *see* Guaranteed Income Supplement; Income tax *passim*
- Communications and Culture Standing Committee** *see* Income tax—Employment expense deduction
- Competitiveness**  
 Prosperity initiative, 7:9, 31  
*See also* Cross border shopping
- Computers** *see* Income tax—Employment expense deduction
- Conflict of interest** *see* Registered Retirement Savings Plans—Canadian Real Estate Association proposal
- Constitution** *see* Income tax—Federal-provincial tax co-ordination
- Construction industry**  
 Economic role, impact of recession, 2:23-4, 36  
 Tradespersons, wages, 2:34  
*See also* Registered Retirement Savings Plans—Canadian Real Estate Association proposal
- Corporations** *see* Income tax
- Courts** *see* Income tax—Federal-provincial tax co-ordination
- Cross border shopping**  
 Border communities, impact, 3:21-2  
*See also* Cross border shopping—Gasoline prices factor  
 Competitiveness, relationship, 3:22  
 Customs enforcement measures, 3:22, 30  
 Federal government response, 3:22  
 Food, 3:29-30  
 Gasoline prices factor, border communities income tax credit proposal, 3:21-9  
 Border crossing tax alternative, 3:27-8  
 Northern benefits, exemption, comparison, 3:23, 26  
 Impact, 3:21-2, 25  
 Increase since 1987, 3:21  
 Taxation system differences factor, 3:27-8
- Customs** *see* Cross border shopping
- Debt** *see* Registered Retirement Savings Plans—Canadian Real Estate Association proposal
- Deferred payment mortgages** *see* Registered Retirement Savings Plans—Canadian Real Estate Association proposal
- Deferred taxes** *see* Income tax—Corporations
- Discrimination** *see* Guaranteed Income Supplement; Income tax—Family allowances—Married couples—Welfare recipients
- Dividend tax credit** *see* Income tax—Corporations
- Divorce** *see* Guaranteed Income Supplement
- Dorin, Murray W. (PC—Edmonton Northwest) (Chairman)**  
 Budget, Feb. 25/92, 8:23  
 Cross border shopping, 3:27-8  
 Goods and Services Tax, 8:10  
 Housing, 1:28  
 Income tax, 3:18, 20  
 Employment expense deduction and employer-owned or leased vehicles, Committee study, 7:26  
 Federal-provincial tax co-ordination, Committee study, 8:4, 6-16, 19-23  
 Procedure and Committee business  
 Chairman, election, 8:4  
 Documents, 3:14, 18  
*In camera* meetings, M., 1:5  
 Organization meeting, 1:5  
 Printing, M., 1:5  
 Quorum, M., 1:5  
 Reports to House, 3:6  
 Staff, M., 1:5  
 Witnesses, 1:42  
 M., 1:5  
 References  
 Election as Chairman, 8:3-4  
*In camera* meetings, 9:11  
 Registered Retirement Savings Plans, Canadian Real Estate Association proposal, Committee study, 1:13-7, 26-9, 32-3, 37, 41-2; 3:6, 9, 12-3  
 Tax code, Committee study, 3:14, 17-8, 20, 26-8
- Downpayments** *see* Housing
- Employment** *see* Registered Retirement Savings Plans—Canadian Real Estate Association proposal
- Employment expense deduction** *see* Income tax
- Entertainment** *see* Income tax—Business expenses
- Equity** *see* Registered Retirement Savings Plans—Canadian Real Estate Association proposal
- Equivalent to married tax credit** *see* Income tax
- "Fairer, Simpler Taxes for Families"** *see* Appendices—Johnson
- Families** *see* Income tax
- Family allowances** *see* Income tax—Child tax benefit—Family allowances
- Farber, Len (Finance Department)**  
 Income tax, employment expense deduction and employer-owned or leased vehicles, Committee study, 7:4-8, 19-27, 32-3, 35