

BUDGET 2024: ARTS & CULTURE

Canadian Heritage

- **Canada Arts Presentation Fund:** Budget 2024 proposes to provide \$31 million over two years, starting in 2024-25, to the Department of Canadian Heritage for the Canada Arts Presentation Fund to help support organizations that professionally present arts festivals or performing arts series. A portion of this funding will be used to support the following: (p. 239)
 - La TOHU in Montreal, Quebec, to support the *Festival Montréal Complètement Cirque* that brings people together with stunning circus programs.
 - The *Festival TransAmériques* in Montreal, Quebec, which is a contemporary dance and theatre festival that showcases innovative and groundbreaking performances from artists around the globe.
 - The Sherbrooke Film Festival in Quebec, which is a platform for emerging and established filmmakers, highlighting independent films across various genres from around the world.
 - The *Festival des traditions du monde* in Sherbrooke, Quebec, which is a vibrant celebration of global cultures, offering music, dance, food, and crafts from around the world.
 - The Vancouver Fringe Festival in British Columbia, which is a celebration of independent theatre, featuring a wide range of performances by artists of all levels of experience.
- **Telefilm:** On January 31, 2024, the government announced \$100 million over two years, starting in 2024-25, for Telefilm Canada to elevate a diverse range of content creators and producers across Canada's vibrant film industry. As detailed in Chapter 6, the government also supports Indigenous filmmakers to share their stories with Canada and the world through the Indigenous Screen Office. (p. 238)
- **Festivals:** Budget 2024 also proposes to provide \$38 million over three years, starting in 2024-25, to the Department of Canadian Heritage to support the following: (p. 240)
 - \$23 million over three years, starting in 2024-25 for The Toronto International Film Festival, which attracts leading filmmakers and actors from around the world, playing an important role in Toronto's entertainment and tourism industries.
 - \$15 million in 2024-25 for the Shaw Festival Theatre in Niagara-on-the-Lake, Ontario, which showcases plays by George Bernard Shaw and his era. Funding will support their ambitious *All Together Now* expansion campaign.
- **Canada Music Fund:** On March 24, 2024, the government announced \$32 million over two years, starting in 2024-25, to the Department of Canadian Heritage for the Canada Music Fund to support the development and promotion of Canadian musicians and Canadian music. (p. 238)
- **Canada Book Fund:** Budget 2024 proposes to provide \$10 million over three years, starting in 2024-25, to Canadian Heritage for the Canada Book Fund to elevate

Canadian authors and stories both at home and abroad through increased supports for Canadian authors and book publishers. (p. 241)

- **Canada Media Fund:** \$40 million over two years of Funding proposed for PCH for the Canada Media Fund to continue to support media productions, including those led by people from equity deserving groups. (p. 261)
- **CBC:** Budget 2024 proposes to provide \$42 million in 2024-25 for CBC/Radio Canada news and entertainment programming, ensuring Canadians across the country, including rural, remote, Indigenous, and minority language communities, have access to high-quality, independent journalism and entertainment. (p. 236)
- **CPAC:** Budget 2024 proposes to provide \$15 million over two years, starting in 2024-25, to the Department of Canadian Heritage to support public interest programming services, including \$5 million in 2024-25 to support CPAC's capital requirements. (p. 237)
- **Glenn Gould Foundation:** \$10M Funding proposed to PCH to support the Glenn Gould Foundation to expand the stature and visibility of the Glenn Gould Prize that recognizes unique lifetime contributions in the arts.
- **Cultural spaces:** Budget 2024 proposes \$11 million over two years, starting in 2024-25, to the Department of Canadian Heritage to: (p. 240)
 - Support the Sikh Arts & Culture Foundation and the Royal Ontario Museum to create a museum space in Toronto dedicated to Sikh arts, culture, and heritage;
 - Support the operations of the Hellenic Community of Vancouver.

Sports

- **Sport Support Program:** Budget 2024 proposes to provide \$16 million over two years, starting in 2024-25, to the Department of Canadian Heritage for the Sport Support Program. This will help create a safer and more welcoming sport environment for athletes, from amateur to Olympian. Priorities will include preventing and addressing maltreatment, supporting those with concussions and mental health issues, and advancing inclusion, diversity, equity, and accessibility (p. 237)
- **Community sport participation:** Budget 2024 proposes to provide \$15 million over two years, starting in 2024-25 to the Department of Canadian Heritage to help support community sport programming and reduce barriers to sport participation. (p. 237)

Diversity, Inclusion and Persons with Disabilities

- **Canada's Action Plan on Combatting Hate:** To confront hate in all its forms, Budget 2024 proposes to provide \$273.6 million over six years, starting in 2024-25, with \$29, \$3 million ongoing, for Canada's Action Plan on Combatting Hate to support community outreach and law enforcement reform, tackle the rise in hate crimes, enhance community security, counter radicalization, and increase support for victims. These investments include: (p. 230)
 - **Changing Narratives Fund:** \$10 million over three years, starting in 2024-25, to the Department of Canadian Heritage to support the Changing Narratives Fund. This builds on previous funding of \$5 million provided in Budget 2022;

- **Anti-Hate programming:** \$25 million over five years, starting in 2024-25, to the Department of Canadian Heritage to support Anti-Hate programming and promoting intercultural ties and community-based activities;
- **Montréal Holocaust Museum:** \$5 million over two years, starting in 2024-25, to support the construction of the new Montréal Holocaust Museum, which will greatly expand the number of people, including schoolchildren, who can learn from its important collections;
- **Hate crime data:** \$12.9 million over six years, starting in 2024-25, with \$0.9 million ongoing, to support a Memorandum of Understanding between the Department of Canadian Heritage and Statistics Canada to improve the collection and availability of hate crime data in Canada;
- **2SLGBTQI+ projects:** \$12 million over five years, starting in 2024-25, to Women and Gender Equality Canada to fund projects aimed at combatting hate against the 2SLGBTQI+ community;
- **Pride festivals:** \$3 million over two years, starting in 2024-25, to Women and Gender Equality Canada to support security needs for Pride festivals.
- **Supporting Black Canadian Communities Initiative:** \$200 million for a new Black-led Philanthropic Endowment Fund as well as \$200 million for the Supporting Black Canadian Communities Initiative. These investments are improving economic and social outcomes in Black communities and supporting capacity-building of Black-led non-profit organizations. (p. 242)
- **Opportunities Fund:** \$105 million in 2024-25 to support the implementation of an employment strategy for persons with disabilities through the Opportunities Fund. (p. 105)

Official Languages

- **Corrections to Bill C-13:** In Budget 2024, the government proposes to amend An Act for the Substantive Equality of Canada's Official Languages (Bill C-13) to correct a technical error which would result in prospective and former employees losing the ability to make a complaint to the Commissioner of Official Languages once the Use of French in Federally Regulated Private Businesses Act starts to apply to regions outside of Quebec that have a strong Francophone presence. (p. 409)
- **Funding to implement Bill C-13:** Budget 2024 proposes to provide \$26 million over five years, starting in 2024-25, to the Department of Canadian Heritage, the Treasury Board of Canada Secretariat, and the Office of the Commissioner of Official Languages to support the implementation of An Act for the Substantive Equality of Canada's Official Languages. (p. 244)
- **Translation Bureau funding:** Budget 2024 proposes to provide \$31.9 million over five years, starting in 2024-25, and \$3 million per year ongoing, to Public Services and Procurement Canada's Translation Bureau to expand translation and interpretation capacity in Parliament and uphold Official Languages Act Requirements. (p. 245)
- **Training for official language interpreters:** To train the next generation of official language interpreters, Budget 2024 proposes to provide \$1.1 million over five years,

starting in 2024-25, and \$0.2 million ongoing for Public Services and Procurement Canada to establish a scholarship program. Funding will be sourced from the department's existing resources. (p. 245)

Online Harms

- **Protecting children on online platforms:** Budget 2024 proposes to provide \$52 million over five years, starting in 2024-25, with \$2.1 million in remaining amortization, to Canadian Heritage and the Royal Canadian Mounted Police to protect children, and all Canadians, by subjecting large online platforms to a duty to act responsibly, ensuring that the platforms are reducing a user's exposure to harmful content online and by creating a Digital Safety Commission to ensure this duty is being adequately met. The government will also establish a Digital Safety Ombudsperson to be a resource and advocate for users and victims of online harm. (p. 249)
- **Canadian Centre for Child Protection:** Budget 2024 also proposes to provide \$2.5 million in 2024-25 to Public Safety Canada to support the important work of the Canadian Centre for Child Protection in preventing and responding to online child sexual exploitation, of which \$1.5 million will be sourced from existing resources. (p. 249)

Industry, Science and Economic Development

Artificial Intelligence

- **Creative workers impacted by AI:** \$50 million over four years, starting in 2025-26, to support workers who may be impacted by AI, such as creative industries. This support will be delivered through the Sectoral Workforce Solutions Program, which will provide new skills training for workers in potentially disrupted sectors and Communities. (p. 168)
- **AI Safety Institute of Canada:** Budget 2024 proposes to provide \$50 million over five years, starting in 2024-25, to create an AI Safety Institute of Canada to ensure the safe development and deployment of AI. The AI Safety Institute will help Canada better understand and protect against the risks of advanced and generative AI systems. The government will engage with stakeholders and international partners with competitive AI policies to inform the final design and stand-up of the AI Safety Institute. (p. 169)
- **AI and Data Commissioner Office:** Budget 2024 also proposes to provide \$5.1 million in 2025-26 to equip the AI and Data Commissioner Office with the necessary resources to begin enforcing the proposed Artificial Intelligence and Data Act. (p. 169)
- **Global Partnership on Artificial Intelligence:** Budget 2024 proposes \$3.5 million over two years, starting in 2024-25, to advance Canada's leadership role with the Global Partnership on Artificial Intelligence, securing Canada's leadership on the global stage when it comes to advancing the responsible development, governance, and use of AI technologies internationally. (p. 169)
- **Innovation investment:** To incentivize investment in innovation-enabling and productivity enhancing assets, Budget 2024 proposes to allow businesses to

immediately write off the full cost of investments in patents, data network infrastructure equipment, computers, and other data processing equipment. Eligible investments, as specified in the relevant capital cost allowance classes, must be acquired and put in use on or after Budget Day and before January 1, 2027. The cost of this measure is estimated at \$725 million over five years, starting in 2024-25 (p. 170)

Tourism

- \$2.5 million in 2024-25, to continue supporting the Indigenous tourism industry through the Indigenous Tourism Association of Canada. (p. 287)

Small Business

- **Small Business Carbon Rebate:** Budget 2024 proposes to urgently return fuel charge proceeds from 2019-20 through 2023-24 to an estimated 600,000 businesses, with 499 or fewer employees through a new refundable tax credit. This would deliver over \$2.5 billion directly to Canada's small- and medium-sized businesses. (p. 201)
 - Proceeds would be returned directly to eligible corporations through direct payments from the Canada Revenue Agency (CRA), separately from CRA tax refunds.
 - To receive their proceed return for each fuel charge year, corporations would be required to have filed their tax return for 2023 by July 15, 2024.
 - The proposal would return proceeds for future fuel charge years, including 2024-25, in a similar manner each year.

Regional Development Agencies

- **PrairiesCan:** \$20 million over three years of funding proposed for PrairiesCan to support performing arts organizations based in Manitoba, Saskatchewan and Alberta. (p. 261)
- **PacificCan:** Regional Economic Development Canada; funding proposed for PacificCan to support its operations \$14 million over 5 years. (p. 214)
- **FedNor:** Northern Ontario Development Program; funding proposed for FedNor to support economic development in Northern Ontario \$10 million over two years. (p. 214)
- **Regional economic growth:** Budget 2024 proposes to provide an additional \$158.5 million over two years, starting in 2024-25, on a cash basis, to Canada's Regional Development Agencies for the Regional Economic Growth through Innovation program. (p. 205)

Employment and Social Development Canada

Disability Inclusion

- **Canada Disability Benefit:** Budget 2024 proposes funding of \$6.1 billion over six years, beginning in 2024-25, and \$1.4 billion per year ongoing, for a new Canada Disability Benefit, including costs to deliver the benefit. (p. 106)

- Budget 2024 further announces the government would begin providing payments to eligible Canadians starting in July 2025, following successful completion of the regulatory process and consultations with persons with disabilities.
- **Disability Tax Credit:** To ensure access to the Canada Disability Benefit for eligible Canadians, and to address an anticipated significant financial barrier associated with benefit take-up, Budget 2024 further proposes funding of \$243 million over six years, beginning in 2024-25, and \$41 million per year ongoing, to cover the cost of the medical forms required to apply for the Disability Tax Credit. (p. 106)

Mental Health

- **Youth Mental Health Fund:** Budget 2024 proposes to provide \$500 million over five years, starting in 2024-25, for the creation of a new Youth Mental Health Fund which will help younger Canadians access the mental health care they need. (p. 127)
- **Indigenous mental health:** Budget 2024 proposes to provide \$630.2 million over two years, starting in 2024-25, to support Indigenous people's access to mental health services, including through distinctions-based mental wellness strategies. (p. 291)
- **Black mental health:** Budget 2024 proposes to provide \$4 million over two years, starting in 2024-25, for the Public Health Agency of Canada to continue supporting initiatives through the Mental Health of Black Canadians Fund that aim to increase health equity and address mental health and its determinants for Black Canadians. (p. 234)

Employment Insurance & Gig workers

- **Employment Insurance Act:** In Budget 2024, the government proposes to amend the Employment Insurance Act to extend for two years the measure that provides five additional weeks to seasonal workers in targeted regions (p. 407)
- **Seasonal workers:** Budget 2024 proposes to extend this support for seasonal workers in targeted regions until October 2026. The cost of this measure is estimated at \$263.5 million over four years, starting in 2024-25. (p. 211)
- **Gig workers:** In Budget 2024, the government proposes to amend the Canada Labour Code to improve job protections for federally regulated gig workers by strengthening prohibitions against employee misclassification. (p. 416)
- **Old Age Security and EI platform:** Budget 2024 proposes to provide a total of \$2.9 billion over five years, starting in 2024-25, on a cash basis, to Employment and Social Development Canada to migrate Old Age Security and Employment Insurance onto a secure, user-friendly platform. (p. 347)

Labour

- **Foreign Credential Recognition:** Budget 2024 proposes to provide \$50 million over two years, starting in 2024-25, to Employment and Social Development Canada for the Foreign Credential Recognition Program. (p. 60)

Youth

- **Youth Employment and Skills Strategy:** Budget 2024 proposes to provide \$351.2 million in 2025-26, for the Youth Employment and Skills Strategy. These investments in youth job opportunities include: (p. 126)
 - \$200.5 million in 2025-26, for Canada Summer Jobs to provide well-paying summer job opportunities, including in sectors facing critical labour shortages, such as housing construction;
 - \$150.7 million in 2025-26, for the Youth Employment and Skills Strategy Program to provide job placements and employment supports to youth.
- **Student Work Placement Program:** To create more work-integrated learning opportunities for postsecondary students, Budget 2024 proposes to provide \$207.6 million in 2025-26, to Employment and Social Development Canada for the Student Work Placement Program. (p. 125)

Infrastructure & Housing

- **Green and Inclusive Community Building program:** Budget 2024 proposes to provide \$500 million over five years, starting in 2024-25, to Infrastructure Canada to support more projects through the Green and Inclusive Community Buildings program. (p. 256)
- **Converting federal properties:** Budget 2024 proposes to provide \$1.1 billion over ten years, starting in 2024-25, to Public Services and Procurement Canada to reduce its office portfolio by 50 per cent. This funding, which is expected to be fully recovered through substantial short- and long-term cost savings, will help to accelerate the ending of leases and disposal of underused federal properties, and address deferred maintenance. Where applicable, the government will prioritize student and non-market housing in the unlocking of federal office properties. (p. 41)
- **Apartment Construction Loan Program investment:** To build more rental apartments, faster, Budget 2024 announces an additional \$15 billion in new loan funding, starting in 2025-26, for the Apartment Construction Loan Program, bringing the program's total to over \$55 billion. This investment will help build more than 30,000 additional new homes across Canada, bringing the program's total contribution to over 131,000 new homes supported by 2031-32. (p. 42)
 - Of this amount, at least \$100 million will be used to build homes above existing shops and businesses, especially in big cities where land is scarce and where density is key.
- **Apartment Construction Loan Program reforms:** To increase access to the program and make it easier for builders to build, Budget 2024 announces new reforms to the Apartment Construction Loan Program. These reforms include: (p. 42)
 - Extending the terms of the loans offered;
 - Extending access to financing to include housing projects for students and seniors;
 - Introducing a portfolio approach so builders can move forward on multiple projects at once;

- Providing additional flexibility on affordability, energy efficiency, and accessibility requirements; and,
- Launching a new frequent builder stream to fast-track the application process for proven home builders.
- **Canada Greener Homes Affordability Program:** \$800 million over five years, starting in 2025-26, to launch a new Canada Greener Homes Affordability Program that will support the direct installation of energy efficient retrofits for Canadian households with low-to-median incomes. (p. 79)
- **Canada Housing Infrastructure Fund:** Budget 2024 proposes to provide \$6 billion over 10 years, starting in 2024-25, to Infrastructure Canada to launch a new Canada Housing Infrastructure Fund. (p. 50)
 - \$1 billion available directly to municipalities to support urgent infrastructure needs that will directly enable housing supply.
 - \$5 billion for agreements with provinces and territories to support long-term priorities.
- **Housing initiatives through regional development agencies:** Budget 2024 proposes \$50 million over two years, beginning in 2024-25, on a cash basis, through Canada's Regional Development Agencies to support local innovative housing solutions across the country. (p. 53)
- **Canada Homelessness Strategy:** Budget 2024 proposes to provide an additional \$1.3 billion over four years, starting in 2024-25, to Infrastructure Canada for Reaching Home: Canada's Homelessness Strategy. (p. 81)

CRA & Taxation

- **Charities and social finance:** Investing in social finance through \$755 million for the Social Finance Fund and \$100 million for the Investment Readiness Program, so charities can maximize the impacts of their work and establish greater financial resilience to ensure they can continue serving their clients. (p. 242)
- **Charitable Donation Tax Credit & AMT:** Budget 2024 proposes that the tax treatment of charitable donations be revised to allow individuals to claim 80 per cent (instead of the previously proposed 50 per cent) of the Charitable Donation Tax Credit when calculating AMT. (Tax Measures; Supplementary Information, p. 9)
- **AMT proposal amendments:** Budget 2024 proposes several additional amendments to the AMT proposals. These amendments would: (Tax Measures; Supplementary Information, p. 9)
 - fully allow deductions for the Guaranteed Income Supplement, social assistance, and workers' compensation payments;
 - allow individuals to fully claim the federal logging tax credit under the AMT;
 - fully exempt Employee Ownership Trusts from the AMT; and
 - allow certain disallowed credits under the AMT to be eligible for the AMT carry-forward (i.e., the federal political contribution tax credit, investment tax credits, and labour-sponsored funds tax credit).

- Budget 2024 also proposes several technical amendments to the AMT legislative proposals.