

23rd Annual Conference | 21-23 February 2018

Who Pays for Canada? Taxes and Fairness

Wednesday, February 21 - Arts Building, W-215 | 6:30p.m. – 8:30p.m.

Evening documentary showing: *The Price We Pay* (2014) | Q&A with **Brigitte Alepin**

Thursday, February 22 - Faculty Club | 9:30a.m. – 5:00p.m.

9:30 a.m.	Conference Registration
10:30 a.m.	Words of Welcome – Principal Suzanne Fortier
10:45 a.m.	<p>1. Evolution of Canadian Tax Policy</p> <ul style="list-style-type: none"> ▪ Jack Mintz, Founding Director, School of Public Policy, University of Calgary, “When are taxes too high or too low?” ▪ Robert Raizenne, Associate, McGill Faculty of Law & Partner at Osler, Hoskin & Harcourt, “Tax Fairness in Law and Practice” ▪ Shirley Tillotson, History, Dalhousie University, “Question Authority! And Then What? Lessons from 20th Century Tax History” <p><i>Moderator: Jack Jedwab, Association for Canadian Studies</i></p>
12:00 p.m.	Lunch Break
1:15 p.m.	<p>2. Philosophies of Fairness</p> <ul style="list-style-type: none"> ▪ Peter Dietsch, Philosophie, Université de Montréal, “Tax fairness and tax cooperation” ▪ Vida Panitch, Philosophy, Carleton University, “Basic Income, Commodification, and Public Goods” ▪ Daniel Weinstock, James McGill Professor, Faculty of Law & Director, McGill Institute for Health and Social Policy, “Beyond Distributivism” ▪ Will Wilkinson, Director of Economic & Social Policy and VP, Niskanen Center, “Fiscal Policy and Freedom” <p><i>Moderator: Andrew Potter, Associate Professor, MISC, McGill University</i></p>
2:30 p.m.	Coffee Break
2:45 p.m.	<p>3. Tax Incidence</p> <ul style="list-style-type: none"> ▪ Michèle Dagenais, Histoire, Université de Montréal, “Taxation de l’eau, qualification électorale et vie politique à Montréal ▪ Stephen Gordon, Département d’économique, Université Laval, “What Happens After Taxes Are Increased?” ▪ Joseph Heath, Philosophy, University of Toronto, “Should we tax income? Do we tax income?” <p><i>Moderator: Martin Petitclerc, Département d’histoire, Université du Québec à Montréal</i></p>
4:00 p.m.	Coffee Break
4:15 p.m.	<p>4. Keynote: Manny Jules, Chief Commissioner at the First Nations Tax Commission, “First Nations Taxation in Canada: Reconciling the Interests of Tax Payers”</p> <p><i>Moderator: Christa Scholtz, Department of Political Science, McGill University</i></p>
5:00 p.m.	Cocktail Reception
6:30 p.m.	Speaker’s Dinner – Hotel Sofitel

Friday, February 23 – Faculty Club | 8:30 a.m. – 4:30 p.m.

8:30 a.m.	Conference Registration
9:00 a.m.	Words of Welcome - Provost and Vice-Principal, Christopher Manfredi
9:15 a.m.	<p>5. Political Spaces of Fairness</p> <ul style="list-style-type: none"> ▪ Brigitte Alepin, École des sciences de la gestion, Université du Québec à Montréal, «Private Charitable Foundations - Threat To Democracy And Public Finances» ▪ Alain Deneault, Collège international de philosophie, “Situant le Canada dans la grande histoire de la création des paradis fiscaux” ▪ Daniel Ross, Histoire, Université du Québec à Montréal, “Dollar Planning”: Taxes and Urban Redevelopment in Postwar Toronto” <p><i>Moderator: Juliet Johnson, Professor, Department of Political Science, McGill University</i></p>
10:30 a.m.	Coffee Break
10:50 a.m.	<p>Concurrent: 6. Fairness and Inequality: Gender/Family</p> <ul style="list-style-type: none"> ▪ Kathleen Lahey, Professor, Faculty of Law, Queen’s University, “Gender Impact of Tax/Transfer Policies: Hidden Barriers to Gender Equality” ▪ David Macdonald, Senior Economist, Canadian Centre for Policy Alternatives, “Canadian Taxation and the Gender Gap” ▪ Frances Woolley, Department of Economics, Carleton University, “Tax Fairness for Families: Evolution of an Idea” (presented by Lindsay Tedds) <p><i>Moderator: Stephanie Paterson, Department of Political Science, Concordia University</i></p>
10:50 a.m.	<p>Concurrent: 7. Tax Debates and Public Opinion</p> <ul style="list-style-type: none"> ▪ Bill Curry, Journalist, Globe & Mail, “The evolution of tax and fiscal policy coverage in the Canadian media. ▪ Jonathan Farrar, School of Accounting and Finance, Ryerson University, “The dimensions of tax fairness: An empirical investigation” ▪ David Tough, Trent Community Research Centre, Trent University, “More Than Fairness: Rhetoric and the Political Struggles that Produced the Modern Income Tax” <p><i>Moderator: Anne Lagacé Dowson, Communications, McGill University</i></p>
12:05 p.m.	Lunch Break
1:00 p.m.	<p>8. Keynote: Kevin Page, President and CEO, Institute of Fiscal Studies and Democracy, University of Ottawa, “Taxation and Transparency”</p> <p><i>Moderator: Christopher Ragan, Director, Max Bell School of Public Policy, McGill University</i></p>
2:00 p.m.	Coffee Break
2:15 p.m.	<p>Concurrent: 9. Fairness and Inequality: National Taxation</p> <ul style="list-style-type: none"> ▪ Luc Godbout, Directeur, Département de fiscalité, Université de Sherbrooke, “La littératie financière et les taxes et impôts : sondage des connaissances et des attitudes” ▪ Irma Mosquera, Associate Professor, Tax Law Department, Leiden University, “The Role of National Governments in Global Tax Governance: How to achieve fairness and transparency?” ▪ William Watson, Economics, McGill University, “How to Sell Tax Reform” <p><i>Moderator: Sébastien Breau, Department of Geography, McGill University</i></p>

2:15p.m.	<p>Concurrent: 10. Fairness and Inequality: "Race"</p> <ul style="list-style-type: none">▪ Laura Madokoro, History, McGill University, "Race, Space and Municipal Taxes: Montreal and the Shaping of Chinese Community Experiences in 1885"▪ Chelsea Vowel, MA student, University of Alberta, Indigenous Activist & Author, "Canadian Tax Mythologies and Indigenous Peoples"▪ Barrington Walker, History, Queen's, "'Set Apart for the Children of the Colored Taxpayers of the Entire Town': Race, Schools and Citizenship in 19th-century Chatham" <p>Moderator: <i>Allan Downey, History and Classical Studies, McGill University</i></p>
3:30 p.m.	Coffee Break
3:50 p.m.	<p>11. Taxes and Fairness into the 21st century</p> <ul style="list-style-type: none">▪ Allison Christians, H. Heward Stikeman Chair in Tax Law, Faculty of Law, McGill University, "Competing Visions of Tax Fairness"▪ Christopher Ragan, Economics, McGill University, Director, Max Bell School of Public Policy, "Up-hill Explanations for Carbon Pricing" <p>Moderator: <i>Lindsay Tedds, University of Victoria</i></p>
4:50 p.m.	End of Conference

Rapporteur: **Olivier Jacques**, PhD Student, Political Science, McGill University