Human Resources Legislative Update

Federal Committee Considers Bill Requiring Disclosure of Information by Labour Organizations

Date: November 16, 2012

On November 7, 2012, Bill C-377, *An Act to amend the Income Tax Act (Requirements for labour organizations)* was considered before the House of Commons Standing Committee on Finance.

Bill C-377 is a private member's bill which, if passed, will amend the *Income Tax Act* to require labour organizations to file a public information return with the Minister containing prescribed information, including, among other things:

- financial statements for the applicable fiscal period;
- statements for the applicable fiscal period pertaining to the aggregate amount of all transactions and disbursements over $5000 with accompanying particulars, including:
    - salaries and benefits of officers, directors, trustees and employees and a record of the percentage of time dedicated to political and lobbying activities;
    - statements of disbursements on labour relations, political and lobbying activities; and
    - statements of disbursements on general overhead, organizing activities, collective bargaining activities, conferences and education and legal activities.

If passed, the Bill will require that the information contained in the public information return be made available to the public by the Minister, including through posting on the Internet. The Bill contains an offence provision for the failure of a labour organization or labour trust to comply with its provisions.