FEDERALISM-E

Federal and Subnational Fiscal Power in Canada and the United States

Jeffrey Li

University of Toronto

Federalism-E is founded by the Royal Military College of Canada and the Institute of Intergovernmental Relations at Queen's University

Federalism-e is an electronic student journal about federalism, multi-level governance, and intergovernmental relations put forth in collaboration between Queen's University and the Royal Military College of Canada. This annual journal will publish papers by undergraduate students, which are reviewed by an editorial board composed of their peers, in both English and French languages. It is a bilingual, undergraduate electronic journal with a mandate to provide a forum to encourage research and scholarly debate with respect to a wide variety of issues concerning federalism both within Canada and abroad.

Federalism-e est un journal électronique sur le fédéralisme, la gouvernance à plusieurs niveaux et les relations intergouvernementales, élaboré en collaboration avec l'Université Queen's et le Collège militaire royal du Canada. Ce journal annuel publiera des articles d'étudiants de premier cycle, qui seront examinés par un comité de rédaction composé de leurs pairs, en anglais et en français. Il s'agit d'un journal bilingue de premier cycle dont le mandat est de fournir un forum pour encourager la recherche et les débats universitaires sur une grande variété de questions relatives au fédéralisme au Canada et à l'étranger.

Editors-in-Chief/Redacteurs en Chef:

Officer Cadet/Élève - Officier Karl Tsekrekos, Royal Military College of Canada
Naval Cadet/Aspirant de Marine Damian McCracken, Royal Military College of Canada

Associate Editors/Rédacteurs Associés:

Hollis Mackenzie, University of British Columbia
Karli Woods, Brock University
Declan Gemmill, McGill University
William Wong, Brock University
Noah Davis, Dalhousie
Paul E. Farquharson, University New Brunswick
Sydney Rae Pothakos, Ryerson University

Faculty Advisor/Conseiller de la Faculté:

Dr. Christian Leuprecht, Royal Military College of Canada, Institute of Intergovernmental Relations at Queen's University

Contact Information:

Email/Courriel – federalismeditors@gmail.com
Website/Site web – <https://ojs.library.queensu.ca/index.php/fede>
Address/Adresse – Royal Military College of Canada
13 General Crerar Cres
Kingston, ON
K7K 7B4

Federalism-E is founded by the Royal Military College of Canada and the Institute of Intergovernmental Relations at Queen's University

Introduction

While both countries are classified as decentralized federations,¹ Canada and the United States have very different fiscal arrangements between federal and sub-national governments. In their 2004 comparison of fiscal federalism in Canada and the US, Robin Boadway and Ronald L. Watts argued that Canadian provinces are more autonomous than American states due to the provinces receiving unconditional transfers from the federal government and having relatively high own-source revenues, while the states were restricted by a reliance on conditional federal transfers to meet their expenditures.² While this account captures a broad insight that Canada is more fiscally decentralized than the US, it does not analyze how the overall “balance of power” in fiscal relations is affected by politics and the influence of sub-national forces on the behaviour of the federal government.

A closer examination of these factors reveals that while Canadian provinces are generally more autonomous than American states, the Canadian federal government is still more capable of exercising power on subnational governments than its American counterpart. This happens for two main reasons. Firstly, the Canadian federal government comparatively lacks institutional restraints on the exercise of its power. Secondly, American federal-state fiscal relations are interwoven and interdependent in a way such that many federal transfers are deeply influenced by the interests of particular states or regions.

The Canadian Federal Government’s Fiscal Free Hand

While Canada’s Westminster-styled “fusion of powers” combines the legislative and executive branches of government, the US’ “separation of powers” based Presidential model of government creates many centres of power in the federal government that are meant to be checks and balances against each other. Both the concentration of power in the executive in the Westminster system and the creation of veto points in the Presidential system are reasons why the Canadian federal government is comparatively free from restraints on the exercise of its power.

The federal spending power, or the ability of a federal government to spend money in areas that constitutionally fall under state/provincial jurisdiction, is one of the most important ways in which the federal government influences sub-national governments and has been held up broadly in both countries’ courts.³ While both federal governments have this power in theory, in practice Canada’s executive can make unilateral decisions regarding funding while the US’ split legislature and executive would be forced to negotiate or face gridlock if the branches are in

¹ Arend Lijphart. *Patterns of Democracy* (New Haven; London: Yale University Press), 2012, 178.

² Robin Boadway, and Ronald L. Watts. “FISCAL FEDERALISM IN CANADA, THE USA, AND GERMANY.” (working paper, Institute of Intergovernmental Relations. Queen's University, 2004), 19, https://www.queensu.ca/iigr/sites/webpublish.queensu.ca.iigrwww/files/files/WorkingPapers/Archive/2004/2004-6Boadway_Watts2004.pdf

³ Robin Boadway, and Ronald L. Watts. “FISCAL FEDERALISM IN CANADA, THE USA, AND GERMANY.” (working paper, Institute of Intergovernmental Relations. Queen's University, 2004), 4, https://www.queensu.ca/iigr/sites/webpublish.queensu.ca.iigrwww/files/files/WorkingPapers/Archive/2004/2004-6Boadway_Watts2004.pdf

opposition.⁴ The ability for the federal government to act decisively and without internal opposition shifts the balance of power away from the provinces, which is an experience borne out in the fiscal crisis of the 1990s. Reacting to strong public sentiment that government debt was too high, the 1995 federal budget unilaterally made large cuts in federal transfers while maintaining the requirements of the Canada Health Act (portability, accessibility, universality, comprehensiveness, and public administration) for the provinces to receive any healthcare funding at all.⁵ This situation resembled an unfunded mandate, where requirements were imposed on the provinces by the federal government through the Canada Health Act without the financial resources to fulfill those requirements.⁶

This unilateral slashing of transfers while maintaining Canada Health Act requirements is not just a historical phenomenon. While the Martin government negotiated with the provinces to determine the growth of Canada Health Transfers from 2004-2014 (6% per year), the Harper government opted to unilaterally reduce the rate of growth for 2014-2024.⁷ Promising a more collaborative approach to intergovernmental affairs while on campaign, Justin Trudeau pledged to immediately negotiate the future of the Canada Health Transfers if the Liberals were to win the 2015 election, only to announce that there would be no changes in 2016.⁸ While these examples are not as drastic as the 1995 federal budget cuts, the provinces are still petitioning this issue to little avail. As recently as March 2020, an Ontario government delegation to Ottawa “once again urged the federal government to join Ontario as a partner at the table and fund their fair share”, specifically asking for “increasing the Canada Health Transfer by 5.2 percent annually” (lower than the increases in the Martin negotiated accord).⁹ With no formal powers or representation within the federal government, unless the Ontario government were willing to completely part with federal funding (unlikely, as the federal government still funds 25% of Ontario’s health care costs¹⁰), they would have no ability to interfere with federal decision-making aside from informal bargains and lobbying.

A counterargument could be made at this point that even without representatives of the provinces to act as opposition within the federal government, there would still be sources of internal opposition in caucus, cabinet, or the party bureaucracy that would create strong pressure on the executive branch to avoid drastic or harmful actions against the provinces. The first reply

⁴ Gerard W. Boychuk. “Social Assistance and Canadian Federalism.” In *New Trends in Canadian Federalism*, Second ed., edited by Francois Rocher and Miriam Smith, 269–312.

⁵ Forest Pierre-Gerlier. “Never More than a Step from Paradise: Canadian Provinces and the Public Funding of Health Care Services.” In *The Changing Federal Environment: Rebalancing Roles*, edited by Nadia Verrelli, 95–110.

⁶ Ibid 96.

⁷ Ed Whitcomb. *Rivals for Power: Ottawa and the Provinces* (Toronto, Ontario: James Lorimer & Company), 2017, 328.

⁸ André Lecours, Gregory P. Marchildon, M. R. Olfert, Daniel Béland, and Haizhen Mou. *Fiscal Federalism and Equalization Policy in Canada: Political and Economic Dimensions* (University of Toronto Press, 2017), 102.

⁹ “Premier Doug Ford Calls on Ottawa for Collaboration around Ontario Priorities,” Office of the Premier, March 9, 2020, <https://news.ontario.ca/en/release/56184/premier-doug-ford-calls-on-ottawa-for-collaboration-around-ontario-priorities>

¹⁰ “Premier Doug Ford Calls on Ottawa for Collaboration around Ontario Priorities,” Office of the Premier, March 9, 2020, <https://news.ontario.ca/en/release/56184/premier-doug-ford-calls-on-ottawa-for-collaboration-around-ontario-priorities>

to this counterargument is that internal opposition in the Canadian parliamentary system, characterized by its strong party discipline, is very weak compared to the opposition that can be mounted by an opposing party that has the power to interfere with the legislative agenda. The second reply is to consider that no significant internal opposition was apparent even in the outrage surrounding the 1995 budget, where Alberta and Quebec openly considered abandoning federal funding and the requirements of the Canada Health Act.¹¹ While it is plausible that the Prime Minister's Office could face pushback on the inside for arbitrary decisions, the bar for that seems to be set very high.

While on paper Canada's Senate empowers the provinces by requiring the consent of a chamber that represents regional interests to pass legislation, the appointed Senate lacks the legitimacy to stand up to the democratically elected House.¹² This contrasts with the American Senate, which enjoys the legitimacy of being elected and a strong resulting senatorial tradition of individualism that makes them relatively powerful in defending the interests of their states.¹³ The impact of these institutional differences can be seen in Daniel Béland and André Lecours' analysis on why the US has no equalization payments, despite the prevalence of such a program in many other federations. For any legislation to pass, it must pass both the House and the Senate. Based on the numbers of Senators from states that would not or potentially would not receive any payments from equalization, it would be nearly impossible to have the program pass the Senate.¹⁴ In comparison, when equalization was introduced in Canada, no province had any means to veto it.¹⁵

With all of this said, it would be inaccurate to say that there are no restraints on the Canadian federal government whatsoever. Since 1999, Canadian intergovernmental affairs have been bound to the Social Union Framework Agreement (SUFA), which sets out some principles and guidelines for intergovernmental relations. A close reading of this administrative agreement, however, shows that it is a very weak restraint on federal government fiscal power. While new joint social programs cannot be introduced without the consent of a majority of provinces,¹⁶ this is the only real limit to the power of the federal government. For existing programs, only a consultation is required before changes are made.¹⁷ In exchange for these modest guidelines, the federal spending power was effectively accepted and legitimized by the provinces (one of the

¹¹ Forest Pierre-Gerlier. "Never More than a Step from Paradise: Canadian Provinces and the Public Funding of Health Care Services." In *The Changing Federal Environment: Rebalancing Roles*, edited by Nadia Verrelli, 96.

¹² Daniel Béland and André Lecours, "Fiscal Federalism and American Exceptionalism: Why Is There No Federal Equalisation System in the United States?" *Journal of Public Policy* 34, no. 2 (February 2014), 320. <https://doi.org/10.1017/S0143814X14000038>.

¹³ Daniel Béland and André Lecours, "Fiscal Federalism and American Exceptionalism: Why Is There No Federal Equalisation System in the United States?" *Journal of Public Policy* 34, no. 2 (February 2014), 321-322. <https://doi.org/10.1017/S0143814X14000038>.

¹⁴ *Ibid*, 322

¹⁵ *Ibid*, 320

¹⁶ David Cameron, and Richard Simeon. "Intergovernmental Relations in Canada: The Emergence of Collaborative Federalism." *Publius* 32, no. 2 (January, 2002), 57. <https://doi.org/10.1093/oxfordjournals.pubjof.a004947>

¹⁷ "AGREEMENT – A Framework to Improve the Social Union for Canadians", Canadian Intergovernmental Conference Secretariat, February 4, 1999, <https://scics.ca/en/product-produit/agreement-a-framework-to-improve-the-social-union-for-canadians/>

reasons why Quebec refused to sign the agreement).¹⁸ Furthermore, even the value of this new limit to federal government power is questionable; prior to SUFA, the consent of the provinces generally was demanded by Premiers.¹⁹ The majority of provinces required under SUFA pays no regard to population²⁰, which significantly weakens the importance of the large provinces as their buy-in becomes as important as that of a small province like Prince Edward Island. Finally, an administrative agreement is not a durable restriction on federal power since the agreement can be dissolved should its terms become too stifling. Decisions from the judicial system may ultimately prove to be a stronger limitation on federal power. The ruling in favour of the permissibility of private medical insurance in *Chaoulli v Quebec* has been noted to contribute to growing federal government reluctance to enforce the Canada Health Act,²¹ giving the provinces more autonomy in how to use federal transfers. While there are still very few restraints on the exercise of federal spending power presently, the balance of power between federal and provincial governments might change in the future.

The Constraints of Intergovernmental Interdependence

The previous section outlined how thinking of the balance of power between two levels of government as simply the requirements and resources ascribed to each level is too simplistic, as the independence of the Canadian federal government executive allows it much fuller use of its powers. Accordingly, the level of interdependence between American states and the federal government further deconstructs that simple model of fiscal federalism.

We previously considered the independent influence exerted by states in the Senate and here we will extend that dynamic to the House. Politics in Congress are characterized by the pervasive practice of “pork-barreling”, or the use of federal funds for local projects ultimately intended to bring money to a representative’s district.²² Members of Congress face high election campaign costs that force them to pay close attention to their constituencies in order to fundraise effectively.²³ This makes them highly motivated to be advocates for their states and districts, which is reflected in the finding that Members of Congress who practice pork-barreling have fewer primary challengers.²⁴ While state governments occasionally lobby for their interests, the influence of sub-national levels of the country are a fundamental part of the structure of the

¹⁸ David Cameron, and Richard Simeon. "Intergovernmental Relations in Canada: The Emergence of Collaborative Federalism." *Publius* 32, no. 2 (January, 2002), 64. <https://doi.org/10.1093/oxfordjournals.pubjof.a004947>

¹⁹ François Rocher, and Miriam Smith. “The Four Dimensions of Canadian Federalism.” In *New Trends in Canadian Federalism, Second ed.*, edited by François Rocher and Miriam Smith, 37

²⁰ Ibid

²¹ Christopher Cochrane, Kelly Blidook, and Rand Dyck. *Canadian Politics: Critical Approaches, Eighth ed* (Toronto, Ontario: Nelson Education, 2017) 433.

²² Daniel Béland and André Lecours, "Fiscal Federalism and American Exceptionalism: Why Is There No Federal Equalisation System in the United States?" *Journal of Public Policy* 34, no. 2 (February 2014), 322. <https://doi.org/10.1017/S0143814X14000038>.

²³ Ronald L. Watts and Marianne Vigneault. “Fiscal Federalism in the United States.” (working paper, Institute of Intergovernmental Relations, 2000), 3, <https://www.queensu.ca/iigr/sites/webpublish.queensu.ca/iigrwww/files/files/WorkingPapers/watts/WattsFiscalFederalismUSA2000.pdf>

²⁴ Daniel Béland and André Lecours, "Fiscal Federalism and American Exceptionalism: Why Is There No Federal Equalisation System in the United States?" *Journal of Public Policy* 34, no. 2 (February 2014), 323. <https://doi.org/10.1017/S0143814X14000038>.

federal government. The ultimate result of this collection of interests, each seeking to “bring the pork back” to their constituencies, is a largely un-coordinated system of transfers, all with their own conditions.²⁵

With this in mind, we can evaluate the perception that the federal government in the United States imposes its will on state governments through the use of conditional transfers.²⁶ The conventional argument goes that to the extent that the priorities attached to funding are not the priorities of the state, the autonomy of the state is undermined.²⁷ The implication for our comparative case would be that the balance of power between the federal government and the states falls more heavily in the American federal government’s favour than in Canada. While I would not go so far as to completely reject the premise that conditional transfers limit state autonomy, I offer three replies to suggest that to the extent that this is true, it does not reflect increased American federal government power.

My first reply is the dynamic of the American federal government outlined above. Due to the heavy influence of state interests in the legislative process, it is hard to imagine that these conditions can become more intolerable to a state’s autonomy than potentially arbitrary funding decisions by the Canadian federal government, where the provinces have no direct influence whatsoever. Furthermore, it could be argued that the prevalence of conditional transfers in the American system is a response to mitigate the high level of decentralization in the US government. While Canadian provincial executive branches are directly responsible to the electorate through their legislatures, state executive branches are not (in between elections). As a result, they are instead held accountable by the federal government to spend the transfers responsibly.²⁸

The second reply is that all fiscal transfers from the federal government to subnational units, even unconditional ones, seem to have some political strings attached. Research by Marcelin Joanis in 2014 shows a statistically significant relationship between the provincial vote share that the federal party in power received in the last election and the transfer payments the provinces received; as the province voted less for the party in power, their transfers decreased.²⁹

²⁵ Robin Boadway, and Ronald L. Watts. “FISCAL FEDERALISM IN CANADA, THE USA, AND GERMANY.” (working paper, Institute of Intergovernmental Relations, Queen's University, 2004), 22, https://www.queensu.ca/iigr/sites/webpublish.queensu.ca.iigrwww/files/files/WorkingPapers/Archive/2004/2004-6Boadway_Watts2004.pdf

²⁶ Ronald L. Watts and Marianne Vigneault. “Fiscal Federalism in the United States.” (working paper, Institute of Intergovernmental Relations, 2000), 323, <https://www.queensu.ca/iigr/sites/webpublish.queensu.ca.iigrwww/files/files/WorkingPapers/watts/WattsFiscalFederalismUSA2000.pdf>

²⁷ Ronald L. Watts and Marianne Vigneault. “Fiscal Federalism in the United States.” (working paper, Institute of Intergovernmental Relations, 2000), 12, <https://www.queensu.ca/iigr/sites/webpublish.queensu.ca.iigrwww/files/files/WorkingPapers/watts/WattsFiscalFederalismUSA2000.pdf>

²⁸ Ronald L. Watts and Marianne Vigneault. “Fiscal Federalism in the United States.” (working paper, Institute of Intergovernmental Relations, 2000), 10, <https://www.queensu.ca/iigr/sites/webpublish.queensu.ca.iigrwww/files/files/WorkingPapers/watts/WattsFiscalFederalismUSA2000.pdf>

²⁹ Marcelin Joanis. “The Politics of Checkbook Federalism: Can Electoral Considerations Affect Federal–Provincial Transfers?” *Public Finance Review* 46, no. 4 (July 2018), 675, <https://doi.org/10.1177/1091142116679728>

Decomposed into equalization payments and other transfers, the formula-based equalization payments had a weaker relationship to vote share while other transfers had a stronger relationship.³⁰ A similar trend is observed in American politics, where “members of Congress that belong to the President’s party are advantaged in the budgetary process”.³¹ Regardless of whether there are conditions or not, the decision of how much will be granted in a transfer or what transfers will be introduced is to varying degrees an arbitrary political decision by the federal government. This is a power that is maintained in the Canadian system.

My final response is that given the right political circumstances or intentions, the Canadian federal government reserves the ability to impose a high degree of conditional transfers. In 2008, the urgency of the recession made the provinces swallow their complaints and accept an economic recovery program that was conditional in nature.³² While the federal government might not generally want to pick fights with the provinces over applying conditions to transfers, this case study illustrates that it is nonetheless still an option should it be deemed important or if the federal government knows/perceives that public opinion would be on their side. This is not an unprecedented or new dynamic, either. The Canada Health Act in 1984 was opposed by all provinces, but its popularity nonetheless saw it pass unanimously through the House of Commons and the Senate, unilaterally applying conditions to healthcare transfers.³³

Overall, the relative prevalence of conditional transfer payments makes the American federal government more powerful fiscally than state governments only if we hold the two levels of government strictly apart. In practice, the federal government is in large part a creature of many state interests, so its actual power in comparison to the states is much lower than it seems. The Canadian federal government exercises its power independently, whether or not conditional transfer payments are used.

Conclusion

While Canadian provinces are still likely more autonomous on account of their receiving more unconditional transfer payments and having a higher proportion of own-source revenues than American states, it is important not to overstate the degree to which this sets the fiscal balance of power against the federal government. Underlying this simple balance sheet are the confounding dynamics of politics. The American federal government was designed to decentralize power, and their fiscal arrangements will reflect that even if the form of conditional transfer payments concentrates it to a degree. By contrast, the executive-legislative fusion in Canada concentrates power in the executive branch of each government, allowing the federal government a wide and unobstructed use of its powers.

³⁰ Ibid, 666-667

³¹ Daniel Béland and André Lecours, "Fiscal Federalism and American Exceptionalism: Why Is There No Federal Equalisation System in the United States?" *Journal of Public Policy* 34, no. 2 (February 2014), 323. <https://doi.org/10.1017/S0143814X14000038>.

³² Douglas M. Brown "Fiscal Federalism: Maintaining a Balance?" In *Canadian Federalism, Third ed.*, edited by Herman Bakvis and Grace Skogstad (Don Mills, Ontario: Oxford University Press, 2012), 135.

³³ Keith G. Banting "The Three Federalisms and Change in Social Policy." In *Canadian Federalism: Performance, Effectiveness, and Legitimacy, Fourth Edition*, edited by Herman Bakvis and Grace Skogstad (Toronto: University of Toronto Press, 2020), 290.

This comparison yields some useful insights into the nature and potential future of fiscal federalism in Canada. While Canada's fiscal arrangements are very decentralized, the independence of the federal government nevertheless occasionally enables it to be a powerful and forceful actor on provincial governments. The balance of power shifts in response to the political incentives that motivate or limit each level of government and is relatively unmoderated by the interdependence observed in American fiscal federalism. Thus, the sensitivity of this framework to political currents means that debates on the role of the federal government and the effect of its interventions through conditions have a profound impact on how fiscal arrangements are made. Future developments in the fiscal balance of power are not predetermined by the fact that Canada is now generally decentralized, and surprising outcomes are possible depending on which way the winds blow.

Bibliography

- “AGREEMENT – A Framework to Improve the Social Union for”. Canadian Intergovernmental Conference Secretariat, February 4, 1999. <https://scics.ca/en/product-produit/agreement-a-framework-to-improve-the-social-union-for-canadians/>.
- Banting, Keith G. “The Three Federalisms and Change in Social Policy.” In *Canadian Federalism: Performance, Effectiveness, and Legitimacy*, Fourth Edition, edited by Herman Bakvis and Grace Skogstad, 310-336. Toronto: University of Toronto Press, 2020.
- Béland, Daniel, and André Lecours. "Fiscal Federalism and American Exceptionalism: Why Is There No Federal Equalisation System in the United States?" *Journal of Public Policy* 34, no. 2 (2014): 303-29. Accessed March 1, 2020. www.jstor.org/stable/43864465.
- Boadway, Robin, and Ronald L. Watts. “FISCAL FEDERALISM IN CANADA, THE USA, AND GERMANY.” Institute of Intergovernmental Relations. Queen's University, 2004. https://www.queensu.ca/iigr/sites/webpublish.queensu.ca/iigrwww/files/files/WorkingPapers/Archive/2004/2004-6Boadway_Watts2004.pdf.
- Boychuk, Gerard W. “Social Assistance and Canadian Federalism.” In *New Trends in Canadian Federalism*, Second ed., 269–312. Peterborough, Ontario: Broadview Press, 2003.
- Brown, Douglas M. “Fiscal Federalism: Maintaining a Balance?” In *Canadian Federalism*, Third ed., 118–40. Don Mills, Ontario: Oxford University Press, 2012.
- Cameron, David, and Richard Simeon. "Intergovernmental Relations in Canada: The Emergence of Collaborative Federalism." *Publius* 32, no. 2 (2002): 49-71. Accessed March 1, 2020. www.jstor.org/stable/3330945.
- Cochrane, Christopher, Kelly Blidook, and Rand Dyck. *Canadian Politics: Critical Approaches*. Eighth ed. Toronto, Ontario: Nelson Education, 2017.
- Forest, Pierre-Gerlier. “Never More than a Step from Paradise: Canadian Provinces and the Public Funding of Health Care Services.” In *The Changing Federal Environment: Rebalancing Roles?*, 95–110. Kingston, Ontario: Institute of Intergovernmental Relations, 2014.
- Joanis, Marcelin. “The Politics of Checkbook Federalism: Can Electoral Considerations Affect Federal–Provincial Transfers?” *Public Finance Review* 46, no. 4 (July 2018): 665–91. <https://doi.org/10.1177/1091142116679728>.
- Lecours, André, Gregory P. Marchildon, M. R. Olfert, Daniel Béland, and Haizhen Mou. *Fiscal Federalism and Equalization Policy in Canada: Political and Economic Dimensions*. University of Toronto Press, 2017.

Lijphart, Arend. *Patterns of Democracy*. NEW HAVEN; LONDON: Yale University Press, 2012. Accessed November 12, 2020. <http://www.jstor.org/stable/j.ctt32bg23>.

Office of the Premier. “Premier Doug Ford Calls on Ottawa for Collaboration around Ontario Priorities.” March 9, 2020. <https://news.ontario.ca/opo/en/2020/03/premier-doug-ford-calls-on-ottawa-for-collaboration-around-ontario-priorities.html>.

Rocher, François, and Miriam Smith. “The Four Dimensions of Canadian Federalism.” In *New Trends in Canadian Federalism*, Second ed., 21–44. Peterborough, Ontario: Broadview Press, 2003.

Watts, Ronald L., and Marianne Vigneault. “Fiscal Federalism in the United States.” Working Papers. Institute of Intergovernmental Relations, November 2000. <https://www.queensu.ca/iigr/sites/webpublish.queensu.ca.iigrwww/files/files/WorkingPapers/watts/WattsFiscalFederalismUSA2000.pdf>.

Whitcomb, Ed. *Rivals for Power: Ottawa and the Provinces*. Toronto, Ontario: James Lorimer & Company, 2017.