

# CITY OF QUINTE WEST

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July 14, 2016

The Honourable Bardish Chagger MP  
Minister  
Department of Small Business and Tourism  
CD Howe Building  
235 Queen Street  
Ottawa, ON K1A 0H5

Dear Minister Chagger:

**RE: Taxation – Impact on Campgrounds**

Please be advised that Council for the City of Quinte West, at its meeting on July 11, 2016 passed the following resolution;

**Whereas** the Canada Revenue Agency (CRA) has decided that some campgrounds are too small to qualify for the small business tax deduction;

**And Whereas** campgrounds in Ontario have begun receiving calls and letters from CRA warning them of reassessments in part because they are deemed not to qualify for the small business tax deduction since they employ fewer than five people;

**And Whereas** the camping community provides a source of employment of 15,000 jobs across Ontario and supports economic activity by contributing \$1 billion to Ontario's economy and generating \$294 million in tax revenues;

**And Whereas** Camping In Ontario, which represents 440 privately-owned campgrounds in Ontario, is working with the Canadian Federation of Independent Business to push the Department of Small Business and Tourism, Finance Canada and the Canada Revenue Agency to implement changes that ensure campgrounds are recognized as small businesses and pay the same taxes as other small businesses;

**Now Therefore Be It Resolved** that the City of Quinte West recognizes the benefit and values all campgrounds throughout Ontario and in Canada and supports Camping In Ontario's initiative that changes be implemented to ensure campgrounds are recognized as small businesses and pay the same taxes as other small businesses;

And further that a copy of this resolution be forwarded to the Minister of Small Business and Tourism, the local Member of Parliament and all Ontario municipalities for their support. **Carried**

The City appreciates your consideration in this matter.

Yours truly,

  
Jim Harrison,  
Mayor 

cc: Neil R. Ellis, MP Bay of Quinte  
All Ontario Municipalities