

**Sample Resolution for consideration by your Council:**

Moved By:

Seconded By:

**Whereas**, Camping is about celebrating the great outdoors and is an integral part of our nation's history and our identity as Canadians;

**Whereas** nearly 5.8 million Canadians go camping each year, along with numerous international visitors who want to experience the natural wonder of our country;

**Whereas** Campgrounds are active, labour-intensive, recreational, hospitality businesses that provide affordable vacationing option for middle-class Canadian families and international visitors with many campgrounds in Canada being family-run small businesses that have been around for generations;

**Whereas** Campgrounds across Canada have begun receiving notices from the Federal Government warning them of reassessments as they are deemed to be TOO SMALL to qualify for the small business tax deduction, because many family-run campgrounds do not have the required number of employees to qualify for the small business tax rate;

**Whereas** some family-run campgrounds will now be taxed at triple the rate of other small businesses – rates higher than even Canada's BIGGEST BILLION DOLLAR BUSINESSES, with penalties and interest, back tax bills will be in the tens of thousands of dollars, crippling otherwise healthy businesses, and leading to ruin for others;

**Whereas** the 2016 Federal budget abruptly concluded a promised 2015 review of these tax rules;

**Now Therefore** the Council of \_\_\_\_\_ hereby respectfully urges the Federal government to set-aside these audits until the unclear and unfair application of these rules can be resolved.

**And Further**, to do that, we require the federal government to recognize small, mostly family-run campgrounds as small businesses, and pay the same tax rate as other small businesses.