

<Insert Date>

<MP Name>

<MP Title>

House of Commons
Ottawa, Ontario Canada K1A 0A6

Dear <MP Name>:

As a campground owner in your riding, I am writing you on behalf of the Canadian Camping and RV Council of Canada (CCRVC) to express my concerns regarding the current financial threat to my campground and that of other small family owned private campgrounds throughout Canada.

Although we acknowledge that Canada Revenue Agency's (CRA) rules of campgrounds as a "specified investment business" has not changed in a number of years, CRA's interpretation has indeed been changed as CRA has informed a number of campgrounds that they no longer qualify for the small business tax deduction. This has resulted in some campgrounds in Canada to be re-assessed at an Investment Tax Rate which is a 300% increase from the small business tax rate of 15%.

This change of interpretation would potentially substantially increase the tax burden on about 75% of our 2347 Canadian private campgrounds which would group them unfairly in the same category as Apartment Buildings, Mobile Home Parks, and other full time residential complexes; corporations deemed not eligible for the small business tax rate.

Campgrounds are recreational facilities who offer travelling and vacationing public access to campsites on a seasonal and defined basis while providing a wide range of recreational and retail services that are critical to maintaining their business operations. These additional services are not offered by full time residential complexes and as such it makes little sense to be included in the same classification as a full time residential complex.

In a survey conducted by the Industry, the Canadian Camping and RV Industry contributed \$14.7-billion to the economy with 5,768,650 Canadian adults, or 22% of the total adult population enjoying the RV and Camping experience. The Canadian RV and Camping Industry generated more than \$1-billion in total taxes at the Provincial and Federal level while employing 60,420 fulltime workers and generating \$2.9 billion in total salary and wages.

Campgrounds are essential destinations for families visiting domestically and internationally who provide vital support to Canadian tourism and whose sector significantly contributes to the Canadian economy. As my local Member of Parliament, I hereby ask for your support in our request to the federal government to work with the RV and Campground Industry to develop a fair federal tax regime to ensure that we continue to have a thriving campground sector.

Your help to bring this forward to the Minister of Finance is greatly appreciated.

For more details about these recommendations or to discuss the issue further, I would encourage you to contact Shane Devenish, Executive Director of the CCRVC at 905 315 3156 or shane.devenish@crva.ca.

We genuinely appreciate your support.

Sincerely,

<Insert Name/Signature>

Cc: The Honourable Bill Morneau, Minister of Finance
The Honourable Bardish Chagger, Minister of Small Business and Tourism
The Honourable Diane Lebovillier, Minister of National Revenue
Shane Devenish, Executive Director, Canadian Camping and RV Council