
National Allied Golf Associations

2015 ELECTION CAMPAIGN KIT




NAGA
NATIONAL ALLIED GOLF ASSOCIATIONS

2015 FEDERAL ELECTION

A great time to have your say!

Canadian golf generates \$14.3 billion to the country's GDP each year. Our industry employs more than 300,000 Canadians, in all regions of the country. Charitable donations through Canadian golf exceed a half billion dollars per year. And the golf industry contributes more than \$3 billion dollars per year in tax revenue to governments across Canada. Indeed, Canadian golf's economic impact is greater than all other participation sports, combined. For years, our advocacy work on behalf of golf course owners, managers, superintendents, and players has focused on the industry's request for tax fairness for Canadian golf. Despite golf being more effective for building business relationships than any of the competing hospitality, entertainment and sport industries, who are all permitted the appropriate 50% deduction on those client expenses, golf is singled out as an exception. It is simply wrong and unfair for the Income Tax Act to be persuading businesses to avoid using Canada's #1 participation sport to accomplish their sales. And the golf industry, which includes a significant number of small businesses, cannot sustain this unfairness any longer.

The federal election offers a unique opportunity for every member of the golf industry to build on their history of customer service and make sure our future federal government leaders understand the role of Canadian golf and our case for tax fairness. In fact, 2015 is the first year that a federal election has been set by federal election law during a majority government. The implication of this time line is that not only will the parties have a well-planned and coordinated year building to election platforms and policy commitments, but advocacy groups also enjoy a clear flight path to advocate for policy commitments prior to the election.

Historically, having a policy enshrined in a winning party's election platform is an enormous step towards the policy being adopted by the next government. Not coincidentally, pre-election periods also find parties and politicians seeking re-election in the most receptive mode to workable policy ideas that may bring niche voter or public support.

Regardless of which party and candidate you will be voting for, this campaigning period presents a great opportunity for your voice to be heard. **In fact, this is the time when candidates are at their most attentive level as they are eager to listen to their constituents and learn about the issues that impact them.** This year, more than ever, it will be very important that you take an active role during this campaigning period because if elected (or re-elected), these candidates will be the ones who will shape public policy that affects you and other golf industry professionals across the country.

Over the years, we have made serious, measurable progress in NAGA's advocacy goals because of the strength that we have in numbers and the importance of the golf industry to the Canadian economy. In this time of great political uncertainty, we cannot afford to be complacent and we must seize this opportunity to get involved. There are many ways to impact a federal election on the local level, and this kit will outline ways for you to do so. Most importantly, the kit will also provide you with the necessary tools to ensure that NAGA's tax issue is a priority in this campaign.

HOW TO GET INVOLVED

1. Obtain contact and background information on your candidates by visiting the party websites:

www.conservative.ca
www.ndp.ca
www.liberal.ca
www.greenparty.ca
www.blocquebecois.org

2. Attend events the candidate will be at. To find out about upcoming events, contact your candidate's campaign office or keep informed from the local newspaper.
3. Create your own event! Offer your assistance to political candidates to host an event discussing issues that are important to the community and your business (i.e.: Luncheon invitation for candidates to hear their positions on the golf industry or a breakfast panel discussion).
4. Have one of your staff volunteer for a candidate in your riding. This can take as little as 2 hours a week, or as much time as he/she can afford. This can include:
 - Going door to door with the candidate
 - Putting up lawn signs
 - Volunteering at the campaign office
 - Offering in-kind services to the candidate
5. Make an individual contribution to a political candidate/registered association/registered party.

** For details see **Federal Electoral Rules** on page 5 in this kit**

KEY MESSAGES

Introduce who you are, what you do, the business you represent, and what the industry is all about

Many candidates running for office will not be very familiar with how a golf course operates. This is your opportunity to explain to them that golf courses in Canada collectively employ, directly and indirectly, more than 300,000 Canadians. Over 37% of these employees are students, supporting their financial ability to complete post-secondary school and providing them with valuable job experience. It is important to explain to them the full role that golf industry encompasses within your community: employment, purchasing goods & services, social activity, exercise, tourism, etc.

There are over 2300 golf facilities in Canada, in every province and territory. With almost 6 million golfers, golf is the number one sport in participation rate in the country, even more popular than hockey! The success of the industry is beneficial to the Canadian economy as a whole; the golf industry represents \$14.3 billion of the country's GDP annually, and \$3 billion in tax revenues to the government.

Golf courses in Canada and tax fairness

It is completely unfair that golf courses, who are operating in one of the most competitive industries in Canada, are not eligible for the same expense deductions that the rest of the hospitality industry is afforded. The 44-year old tax reform, which explicitly prohibits golf expenses while entertaining clients, creates an inequitable burden on the golf industry and does not promote fair competition. The reform was introduced at a time when golf courses mostly consisted of member owned, not-for-profit, private enterprises. The reality of today's golf industry is almost the exact opposite. Virtually all golf courses since then have been built as tax paying, for-profit businesses that are forced to compete in a market where all of our competitors can promote themselves to businesses that need to entertain clients, including all spectator sport events, participation sports, restaurants, concerts, theatres, and much more.

All of Canada's golf courses are small businesses and large employers in their local area. Business is increasingly being conducted outside of traditional areas and more frequently in places such as on golf courses. NAGA is advocating for an amendment to the Income Tax Act to allow business people entertaining clients the same 50% deduction for greens fees and golf cart rentals. This amendment would assure tax fairness for the golf industry and bring the tax code in line with all other industries across Canada that are appropriately allowed deductions for the business expenses incurred to entertain clients.

***IT'S TIME FOR TAX FAIRNESS FOR THE
GOLF INDUSTRY***

ELECTORAL FINANCE RULES

Recent modifications to the *Canada Elections Act* have meant significant changes have been made regarding who can make political contributions and how much they are allowed to give.

Businesses

Corporations, small- and medium-sized businesses, trade unions, and unincorporated associations are not permitted to make political contributions. Please note that this restriction includes a prohibition on non-monetary contributions, such as the donation of goods or services.

Individuals

In any calendar year, individual Canadian citizens and permanent residents may contribute \$1,500 to each registered political party, and a total of \$1,500 to the various entities of each registered political party, including constituency associations, candidates, or individuals seeking a party's nomination. These amounts increase by \$25 on January 1st of each calendar year.

Individuals may also donate up to \$1,500 to the campaign of each non-affiliated or independent candidate and a total of \$1,500 annually to the various leadership contestants of a particular contest. These amounts increase by \$25 on January 1st of each calendar year.

It is important to note that limits are calculated annually, so any donations made earlier in the year will reduce what you are able to contribute during an election. It is the responsibility of the contributor to ensure that they do not exceed donation limits. Contributions of more than \$200 will be listed in Election Canada's electoral contribution database.

As an example, an individual would be allowed to make a \$600 donation to the Conservative riding association in Toronto Centre, give \$700 to the Conservative candidate in Ottawa South, and an additional \$200 to a Conservative nomination contestant in Halifax West. This individual would be unable to make further donations to Conservative candidates or riding associations during the year, but would still be able to donate up to \$1,500 directly to the Conservative party and make a similar series of donations to the other parties.



FEEDBACK FORM

Your name and business: _____

Business address: _____

Name of candidate you met with: _____

Candidate's political party: _____

Date of meeting: _____

1. Was the candidate familiar with the issue of tax fairness in the Canadian golf industry?

Yes

Somewhat

No

2. Was the candidate supportive of amending the Income Tax Act?

Yes

Somewhat

No

General comments and feedback from the meeting

Please email this form back to NAGA@impactcanada.com or fax it to 613-230-2669.