



Sponsor: MP Lianne Rood (Lambton-Kent-Middlesex)

PRIVATE MEMBERS BILL C-410: AN ACT TO AMEND THE INCOME TAX ACT (CAMPGROUNDS)

DATE: JUNE 2024

Date of First Reading: 06/19/2024

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Bill C-410

This enactment amends the *Income Tax Act* to exclude campgrounds from the definition "specified investment business". Click here to view.

1st Session, 44th Parliament,

70-71 Elizabeth II - 1-2 Charles III, 2021-2022-2023-2024

HOUSE OF COMMONS OF CANADA

BILL C-410

An Act to amend the Income Tax Act (campgrounds)

His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

R.S., c. 1 (5th Supp.)

Income Tax Act

1 The portion of the definition *specified investment business* in subsection 125(7) of the *Income Tax Act* before paragraph (a) is replaced by the following:

specified investment business, carried on by a corporation in a taxation year, means a business (other than a business carried on by a credit union, a business of leasing property other than real or immovable property **or a campground business**) the principal purpose of which is to derive income (including interest, dividends, rents and royalties) from property but, except where the corporation was a prescribed labour-sponsored venture capital corporation at any time in the year, does not include a business carried on by the corporation in the year where...



Process to Achieve Royal Assent

1. Bill Introduction and First Reading:

• The bill has been introduced in the House of Commons and is currently in the first reading stage, where its title and objectives are presented but not debated.

2. **Second Reading:**

• The bill will need to pass the second reading, where the general principles and themes will be debated. This is a critical stage as MPs will discuss the merits of the bill.

3. Committee Stage:

o If it passes the second reading, the bill will be referred to a parliamentary committee, where detailed examination, evidence gathering, and potential amendments occur.

4. Report Stage:

Following the committee stage, the bill is reported back to the House with any amendments.
 MPs can debate these changes and suggest further modifications.

5. Third Reading:

• The final debate in the House of Commons occurs at the third reading. If the bill passes this stage, it proceeds to the Senate for similar consideration.

6. Senate Review:

• The bill undergoes a similar process in the Senate (first reading, second reading, committee stage, report stage, and third reading).

7. Royal Assent:

o Once both Houses of Parliament approve the bill, it receives Royal Assent and becomes law.

Background

Origins and Impact of the Issue The Canadian campground industry has faced significant challenges due to the existing tax classification under the Income Tax Act. Historically, many private campgrounds have been classified as passive investment businesses, not eligible for the small business tax rate. This classification subjects them to a higher tax rate, unlike other small businesses that benefit from reduced rates. This discrepancy stems from an interpretation that does not fully recognize the active nature of campgrounds, which employ staff, provide a wide range of services, and play a crucial role in promoting tourism.

The impact of this tax classification has been profoundly negative for individual campground owners and the industry as a whole. Many campgrounds operate on thin margins and the higher tax rate squeezes these margins further, limiting their ability to reinvest in business improvements, expand services, or sometimes even maintain operations. This financial strain not only threatens the viability of individual campgrounds but also reduces the overall attractiveness and competitiveness of Canada as a tourism destination.

Advocacy Efforts by Industry Associations The Canadian Camping and RV Association (CCRVA), along with provincial campground owners associations, the Recreation Vehicle Dealers Association of Canada (RVDA of Canada), and the Canadian Recreational Vehicle Association, have been at the forefront of advocacy efforts to address these tax disparities. Over the years, these organizations have mobilized resources, engaged in lobbying, and conducted awareness campaigns to bring this issue to the attention of policymakers.

Key Milestones in Advocacy To Date

- Ongoing Engagement: The associations have been continuously engaging with Members of Parliament, senators, and key government officials to advocate for tax fairness. This includes meetings, submissions of briefs, and presentations that outline the operational realities of campgrounds.
- 2. **Public Awareness and Mobilization:** Through websites like Fair Camp Tax and various campaigns, the associations have worked to raise public awareness about the challenges faced by campground owners. They have encouraged campground owners, their staff, and the general public to reach out to their MPs and voice their support for legislative changes.
- 3. **Lobby Days and Parliamentary Presentations:** The industry has organized lobby days and participated in parliamentary committees to argue their case. These efforts were aimed at educating lawmakers about the active nature of campgrounds and the broad economic benefits they bring to communities across Canada.
- 4. **Research and Data Collection:** Comprehensive research and data collection have been undertaken to support the lobbying efforts. This includes economic impact studies and comparative analyses to demonstrate the disparity in tax treatment compared to other small businesses.
- 5. **Legislative Proposals:** The culmination of these advocacy efforts is reflected in the introduction of Private Members' Bills, such as Bill C-410, sponsored by MP Lianne Rood, which seeks to amend the Income Tax Act to recognize campgrounds as active businesses eligible for the small business tax rate.

Conclusion The journey of advocacy by the CCRVA and its partners has been a multi-year effort characterized by sustained engagement, strategic mobilization, and persistent lobbying. While challenges remain, the introduction of legislation like Bill C-410 represents a significant milestone and offers hope for a resolution that acknowledges the vital role played by campgrounds in the Canadian economy and cultural landscape. The ongoing support of campground owners, industry stakeholders, and the public continues to be crucial in moving towards a fair taxation framework.



CCRVA Communications Strategy

Timeline of Tasks for CCRVA, its supporters, and Members

Please note that this is a strategy outline only. This timeline may require adaptability as steps in the process my take longer or shorter than anticipated. Adjustments to the timing may be necessary.

July - August: Member and Public Mobilization

- **Member Engagement:** Distribute advocacy toolkits to all members, which include email templates, talking points, and instructions for engaging MPs during the summer recess.
- **Public Campaigns:** Launch public awareness campaigns through social media and partnerships with relevant stakeholders to increase public support and understanding of the issue.
- **MP Engagement:** Invite MP's to visit campgrounds and RV dealerships in a range of ridings across the country. (Members who would like to volunteer to host an event in their business can contact our office at cara@campincanada.ca)
- **Feedback Mechanism:** Deploy form for responses from advocacy effort supporters and participants, and monitor responses. <u>You can submit your feedback here</u>.

September: Parliamentary Engagement

- **Preparation for Parliament Resumption:** Compile all advocacy materials and feedback received over the summer. Prepare comprehensive reports to present to members and MPs upon reopening of the House.
- **MP Briefings:** Schedule meetings with key MPs, especially those on the relevant committees, to discuss the bill and the collected signatures and testimonies from the summer campaigns.

October: Lobby Days and Testimonies

- National Lobby Day: Organize lobby efforts where members and stakeholders meet with as many MPs as possible. This event should include testimonies from campground owners about the impact of current tax policies.
- **Media Engagement:** Coordinate with media to cover the events and publish articles that highlight the importance of fair tax treatment for campgrounds.

November: Monitoring and Adjusting Strategy

- **Bill Progress Monitoring:** Keep a close watch on the progress of Bill C-410 and any parliamentary debates or committees discussing the bill.
- **Feedback Mechanism:** Utilize the provided feedback mechanism to collect and assess insights and reactions from members and stakeholders about the ongoing legislative process, and adjust any timing or strategy components as necessary.

December: Year-End Review and Planning

- **Review of Efforts:** Conduct a year-end review of all advocacy efforts and outcomes. Evaluate the effectiveness of the strategies employed and gather member feedback.
- **Strategic Planning for Next Year:** Based on the progress of the bill and feedback received, plan next year's advocacy efforts. This may include adjustments to the strategy and preparation for potential next steps, depending on the legislative outcome.

Ongoing: Continuous Communication and Updates

- Regular Updates: Provide regular updates to members and stakeholders through newsletters, emails, and web updates about the status of the bill and any significant developments. Ensure you stay connected by adding info@ccrvc.ca to your safe senders list.
- **Continued Public Engagement:** Maintain public engagement and awareness through ongoing social media campaigns and public statements to keep the issue at the forefront of public and parliamentary attention.

By following this timeline, CCRVA aims to maintain momentum on the issue of campground taxation, ensuring sustained advocacy efforts that align with parliamentary schedules and opportunities for influence.

Steps to Participate/Support This Effort

For campground owners looking to engage in the Canadian Camping and RV Association's communications strategy to support Bill C-410, here's a step-by-step list of actions you can choose to take:

Step 1: Stay Informed

- **Understand the Bill**: Familiarize yourself with the details of Bill C-410 (included in this kit) and how it aims to amend the Income Tax Act to benefit campgrounds.
- **Review Advocacy Materials**: Access and review this advocacy toolkit provided by CCRVA, which includes key messages, email templates, talking points, and FAQs.

Step 2: Communicate with Your MP

- **Prepare Your Message**: Using the templates and talking points from the toolkit, prepare your personalized message or letter to your MP.
- **Schedule a Meeting**: If possible, schedule a face-to-face meeting with your MP or their staff. Alternatively, arrange a phone call or a virtual meeting. Connect with our office for support with this!
- **Follow-Up**: After the initial contact, send a follow-up email or letter to thank your MP for their time and reiterate the key points discussed.

Step 3: Mobilize Your Community

- **Engage Guests and Staff**: Inform your guests and staff about the bill and its implications for the campground. Encourage them to also contact their MPs.
- **Host an Advocacy Event**: Organize an event at your campground to raise awareness and discuss collective action that can be taken to support the bill.

Step 4: Participate in CCRVA-Led Initiatives

- **Join Advocacy Campaigns**: Participate in broader advocacy campaigns organized by CCRVA, such as national lobby days, online petitions, or social media campaigns.
- **Attend Workshops and Webinars**: Participate in training sessions hosted by CCRVA (dates to be announced soon!) to improve your advocacy skills and learn new strategies for engaging with policymakers.

Step 5: Provide Feedback

- **Use the Feedback Mechanism**: Fill out the feedback form provided by CCRVA (<u>HERE</u>) to report on your interactions with MPs, the responses received, and any insights from your advocacy efforts.
- **Offer Suggestions**: Provide constructive feedback on the advocacy toolkit and strategy, suggesting improvements based on your experiences.

Step 6: Stay Informed and Responsive

- **Regular Updates**: Subscribe to CCRVA newsletters and alerts to stay updated on the progress of Bill C-410 and any new developments in the advocacy efforts.
- Adjust Tactics as Needed: Be prepared to modify your approach based on feedback from CCRVA and the evolving political landscape.

Step 7: Build Long-term Relationships

- Maintain Contact with Your MP: Continue to engage with your MP and their office, keeping them informed about the ongoing impact of the legislation on your business and the community.
- **Collaborate with Local Organizations**: Work with local tourism boards and business associations to garner support and maintain visibility on the issue.



Key Messaging Resources

Clear, concise, and compelling key messages highlighting the benefits and importance of the bill, while also sharing important industry information. Tailored for various stakeholders, including MPs, members, industry organizations, and the general public.

Defining A "Campground"

In our ongoing advocacy for equitable tax treatment, it is crucial to communicate a clear and concise definition of what constitutes a campground. The industry-ratified definition describes a campground as:

A recreational facility that offers temporary or seasonal access to the vacationing and traveling public:

- Campsite Occupancy: a campsite is equipped for tents, recreational vehicles, ready-to-camp units, or temporary roofed accommodations for a set rate.
- Intent of Use: A Campground is used for recreational purposes only and does not offer site use agreements for the purpose of principal/permanent residential occupancy.
- Services within a Campground: may include a variety of offerings that enhance the recreational experience and may also provide facilities for the on-site, non-use storage of recreational vehicles.

Incorporating this definition into the messaging is vital as it eliminates ambiguity and ensures that policymakers, stakeholders, and the public have a uniform understanding of what campgrounds offer. This clarity is essential, as perceptions of what constitutes a campground can vary widely, impacting how policies and regulations are formulated and applied. By defining campgrounds consistently and accurately, we can more effectively advocate for legislation and policies that reflect the true nature and contributions of campgrounds.



Messaging for MP's

Email Template for Members to Send to MPs

Download Word or PDF Editable Version Here

Subject: Support Needed: Recognizing the Active Role of Campgrounds in Canadian Tourism

Dear [MP's Name],

I am reaching out to you as the owner/operator of [Campground Name], a dedicated recreational facility that actively contributes to the Canadian tourism sector. Our campground provides temporary or seasonal access to vacationers and travelers, offering a range of services and amenities that go beyond passive investment.

At [Campground Name], we employ staff and offer diverse services such as [guided tours, retail and restaurant services, recreational activities, and other on-site amenities], all designed to ensure our guests have exceptional experiences. Our operation helps to showcase Canada's natural beauty and serves as a gateway to exploring the unique aspects of our region. However, despite our active role in the economy, current tax policies do not reflect the dynamic nature of our business.

The introduction of Private Members' Bill C-410 by MP Lianne Rood is a crucial step towards rectifying this oversight. This bill proposes amendments to the Income Tax Act to rightfully classify campgrounds as active businesses, making us eligible for the small business tax rate.

This change is not just about tax relief; it is about recognizing and supporting the valuable services that campgrounds provide to the Canadian economy and culture. I urge you to support this bill, which will help sustain our industry and the communities we serve.

Thank you for your time and for considering this important matter. I am hopeful for your support and look forward to any assistance you can provide.

Sincerely,

[Your Name]

[Your Campground Name]

[Your Contact Information]

Enhanced Talking Points for Phone Calls or Meetings with MP's

1. Active Business Nature:

 "Our campground, [Campground Name], actively contributes to the local and national economy by employing staff and providing a variety of services and amenities, from recreational activities to essential guest services."

2. Service and Community Engagement:

 "We are more than just a location; we are a vibrant part of the community offering engaging experiences that showcase Canada's diverse landscapes and cultural heritage. Our active engagement with guests helps promote tourism across Canada."

3. Impact of Current Tax Classification:

 "Despite our active role, current tax laws classify our operations similarly to passive investment properties, which imposes an unfair financial burden and hampers our growth and the quality of services we can provide."

4. Support for Bill C-410:

 "Bill C-410 recognizes the active nature of campgrounds by reclassifying us for tax purposes, aligning our tax rate with other active small businesses. This recognition is vital for our continued success and ability to contribute economically."

5. Personal Appeal:

 "As a representative committed to fostering thriving communities, your support for this bill will directly benefit not only campgrounds but also the larger regions we serve. Supporting this bill means supporting small businesses and the tourism sector across Canada."

Messaging for Consumers

Campgrounds and RV dealerships play a pivotal role in mobilizing support for Bill C-410 by engaging their customers directly. By educating guests about the importance of fair tax treatment for campgrounds, these businesses can encourage them to take action. Guests can be invited to send emails to their Members of Parliament, explaining how changes in tax legislation will positively affect their access to camping facilities and enhance their overall camping experience. Campgrounds can also provide template letters for guests to sign during their visits, offering a tangible way to demonstrate the widespread public interest in this issue. Engaging customers in this manner highlights to MPs that the impact of this legislation extends beyond business owners, touching the lives of millions of Canadians who value access to campsite inventory and the outdoor experiences it supports.

Optionally, the Conservative Party of Canada has set up a dedicated petition at <u>Campground Tax</u>

<u>Break</u>, which businesses can share with their customers as a straightforward way to show support should they choose to do so.

Email Template for Consumers to Send to Their MPs

Download Word or PDF Editable Version Here

Subject: Support Bill C-410 for Fair Tax Treatment of Campgrounds

Email Template:

Dear [MP's Name],

I am writing to you as a resident of [Your Location] and an enthusiast of the camping and RV lifestyle that so many Canadians cherish. I wish to express my strong support for Bill C-410, a critical piece of legislation that seeks to amend the Income Tax Act to provide fair tax treatment to privately-owned Canadian campgrounds.

As someone who loves exploring Canada's natural landscapes and enjoying our country's vibrant outdoor culture, the availability and quality of campgrounds are crucial to my experiences and those of countless others who share this passion. Campgrounds not only serve as gateways to our beautiful wilderness but also as hubs for community, recreation, and family memories.

Unfortunately, the current tax classification of many private campgrounds as passive investment entities, and not active businesses, has placed undue financial strain on these essential facilities. This misclassification leads to higher tax rates that hinder their ability to improve, expand, and sometimes even maintain their operations. The outcome is not just a loss for campground owners but for the entire Canadian public who rely on these facilities to access affordable and high-quality recreational opportunities.

Bill C-410 promises to correct this by recognizing campgrounds as active businesses, making them eligible for the small business tax rate, which could significantly enhance the sustainability and growth of these vital community spaces. This change would ensure that campgrounds can continue to thrive and provide the services that so many of us depend on for our leisure and recreation.

As your constituent, I urge you to support Bill C-410. Our campgrounds play a crucial role in promoting outdoor activities and tourism, supporting local economies, and offering accessible vacation options for families across Canada. Your backing of this bill will demonstrate a commitment to preserving and enhancing these benefits for all Canadians.

Thank you for considering my views on this important matter. I look forward to your support in making campground taxation fairer, ensuring that the camping and RV lifestyle remains a thriving part of our national heritage.

Sincerely,

[Your Name] [Your Address]

Form Letter Template for Campground Guests

Download Word or PDF Editable Version Here

[Campground or RV Dealership Letterhead]

Date: [Insert Date]

To Whom It May Concern,

[Snace for guests to sign]

We, the undersigned, are writing to express our strong support for Bill C-410, which seeks to amend the Income Tax Act to recognize campgrounds as active businesses eligible for the small business tax rate. As frequent visitors to Canada's campgrounds and enthusiasts of the RV lifestyle, we understand the crucial role these facilities play in promoting tourism and providing accessible recreational opportunities across the country.

Our Experiences: Campgrounds provide a gateway to experiencing Canada's natural beauty and are vital for family vacations, outdoor adventures, and cultural exploration. The current tax classification places an undue burden on campground owners, limiting their ability to maintain, improve, and expand their services. This not only impacts business owners but also affects our access to high-quality and affordable camping options.

Importance of the Bill: By passing Bill C-410, campgrounds will be able to thrive by leveraging the same benefits that other small businesses enjoy, leading to enhanced services, better maintenance, and possibly lower costs for visitors like us. This legislation is a commitment to supporting the sustainable development of tourism and recreation infrastructure that benefits all Canadians.

Our Request: We urge you to support Bill C-410 and recognize the active role campgrounds play in our communities and the economy. This change will help ensure that campgrounds can continue to offer safe, enjoyable, and affordable experiences that are cherished by families, friends, and travelers.

Thank you for considering our views on this important matter. We are hopeful for your support in making campground taxation fairer and preserving the camping and RV lifestyle as a cherished part of our national heritage.

Sincerely,

[Space for Suests to sign]			
Name (Print):	Signature:	Date:	
Name (Print):	Signature:	Date:	
[Additional lines as necessary]			



Messaging for Industry Organizations

Industry, partner, and tourism organizations have a vital role to play in supporting the Canadian Camping and RV Association (CCRVA) in its advocacy for Bill C-410. This legislation, aimed at amending the Income Tax Act to recognize campgrounds as active businesses, is crucial for rectifying the current tax disparity that unfairly burdens campground owners. By lending their support, these organizations can help ensure a fairer economic environment, facilitating growth and sustainability within the campground sector and the broader tourism industry. Support can be manifested through various means such as public endorsements, sharing the message across communication channels, engaging in joint lobbying efforts, and mobilizing their networks to amplify the campaign. Such collective action will not only strengthen the push for legislative change but also underscore the interconnected nature of tourism-related businesses and the shared benefits of a thriving campground industry across Canada.

Form Letter of Support from Tourism or Partner Industry Organizations

Download Word or PDF Editable Version Here

[Organization Letterhead]

Date: [Insert Date]

To Whom It May Concern,

As a leader in the Canadian tourism sector, [Organization Name] stands with the Canadian Camping and RV Association (CCRVA) in their efforts to advocate for fair tax treatment of campgrounds under Bill C-410. We recognize the critical role that campgrounds play in the broader tourism landscape of Canada, providing essential services that greatly enhance the experience of both domestic and international visitors.

Supporting Sustainable Tourism: Campgrounds are pivotal in promoting sustainable tourism, offering affordable and environmentally friendly accommodations that attract a diverse array of visitors. The proposed amendments to the Income Tax Act to recognize campgrounds as active businesses are not only fair but essential for the continued growth and viability of this sector.

Economic Impact: Campgrounds contribute significantly to local economies by providing employment, supporting local businesses, and generating tourist revenue. By ensuring that they are taxed equitably, we can foster an environment where campgrounds thrive, thus bolstering the overall health and competitiveness of Canada's tourism industry.

Advocacy for Legislative Change: We urge all stakeholders within the tourism and hospitality industries to support this crucial legislative change. Fair taxation for campgrounds aligns with our commitment to supporting all segments of the tourism sector and ensuring that Canada remains a top destination for travellers.

Call to Action: [Organization Name] calls upon other organizations, businesses, and stakeholders within the tourism industry to join us in this advocacy effort. Additionally, we request that federal MPs actively support Bill C-410. By lending your voice and influence, you can help ensure that campgrounds receive the fair tax treatment they deserve, which in turn will benefit the entire tourism landscape in Canada.

Thank you for considering this vital issue. Together, we can make a significant impact and contribute to a thriving, equitable, and sustainable tourism sector.

Sincerely,

[Your Name]
[Your Title]
[Organization Name]
[Contact Information]

Supporting Resources

www.faircamptax.ca

<u>FairCampTax.ca</u> is a dedicated platform established to support the advocacy efforts for fair taxation of campgrounds in Canada. This website was created by the Canadian Camping and RV Council (CCRVA) to educate the public and stakeholders about the importance of recognizing campgrounds as active businesses under the Income Tax Act, thus qualifying for the small business tax rate.

The site serves as a central hub where members and the general public can learn about the ongoing legislative efforts, the impacts of current tax policies, and the benefits of the proposed changes under Bill C-410. It provides users with straightforward tools to easily connect with their Members of Parliament. By entering simple contact details, users can generate and submit a personalized letter of support directly to their MP, advocating for the passage of Bill C-410. This streamlined process is designed to encourage widespread participation, making it easier for every Canadian to voice their support for a fairer tax system that benefits both the campground industry and the wider community.



Economic Impact Resources





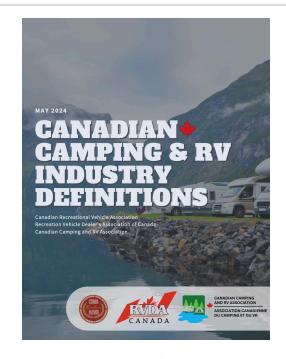


Download Here

Industry Definition Resources



Download Here



Download Here

Frequently Asked Questions

1. What is Bill C-410?

Bill C-410 is a Private Members' Bill introduced by MP Lianne Rood aiming to amend the Income Tax Act. The bill seeks to reclassify campgrounds as active businesses, allowing them to qualify for the small business tax rate, which is significantly lower than the rate currently applied to them under their classification as passive investment properties.

2. Why is Bill C-410 important for campgrounds?

The current tax classification places a heavy financial burden on campgrounds, treating them more like investment properties than active businesses. This legislation is crucial as it will reduce the tax burden, enabling campground owners to reinvest in their businesses, improve services, and remain competitive.

3. How can I support Bill C-410?

You can support the bill by contacting your local MP to express your support for the bill, using the advocacy toolkit provided by CCRVA. Engaging in social media campaigns, signing petitions, and encouraging others to do the same are also effective ways to show your support.

4. What should I say to my MP when I contact them?

Use the key messages and talking points provided in the advocacy toolkit. Personalize your message by sharing how the current tax classification affects your campground specifically. Emphasize the broader impact on the community and the tourism industry.

5. Can I modify the email templates provided in the toolkit?

Absolutely! The templates are designed to be a starting point. Personalizing your message with specific details about how your campground and community are impacted can make your communication more impactful.

6. What if my MP requests more information?

Provide any additional information they might need, using the data and points from the advocacy toolkit. If further details are required, contact CCRVA for additional resources or direct your MP to connect with CCRVA directly for comprehensive information.

7. How can I track the progress of Bill C-410?

Stay updated by regularly checking the CCRVA website and subscribing to CCRVA newsletters. CCRVA will provide updates on the bill's progress through the legislative process and any actions members need to take.

8. How effective is it to participate in campaigns like Lobby Day?

Participating in organized advocacy events like Lobby Day is highly effective. These events provide a platform for direct dialogue with multiple MPs and key stakeholders, increasing the visibility and urgency of the legislative changes we are advocating for.

9. What should I do if my MP is already supportive of the bill?

Thank them for their support and ask them to speak with their colleagues about the bill. MPs who are supportive can influence other members of Parliament and help gain additional backing.

10. How long will the advocacy campaign last?

Advocacy efforts will continue until the bill is passed and receives Royal Assent. The duration can vary based on the legislative process and the level of support or opposition encountered.

Contact CCRVA

info@ccrvc.ca

403-690-5642

www.ccrva.ca



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