



UNDERSTANDING BILL C- 410

CRA ISSUE FOR
CAMPGROUNDS



Thank YOU for helping achieve this milestone!

I want to extend my heartfelt thanks to everyone for their hard work and dedication. Our collective efforts have brought us to this important moment.

Camping In Ontario, along with the Canadian Camping and RV Association (CCRVA), Canadian RV Association (CRVA) our fellow provincial Associations, RV Dealers Associations, campground owners and campers have been tirelessly working to address tax issues affecting campgrounds.

After almost 10 years of engaging with MPs, raising public awareness, organizing lobby days, and collecting important data to support our cause, we reached a major milestone – on June 19th, MP Rood introduced Bill C-410, which recognizes campgrounds as active businesses.

This document is designed to provide you with the necessary tools to help us take this issue over the finish line!

Thank you, always, for your support and dedication to the camping industry in Canada! We simply couldn't do it without you!



Alexandra Anderson,
Executive Director, Camping In Ontario

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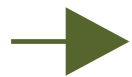
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What is Bill C- 410?



Bill C- 410 is a private members bill that proposes a amendment to the *Income Tax Act*. Whereby, the wording “or a campground business” will be included as an exception under the definition of specified investment business.

Bill C – 410



Want more information on Bill C-410? Read Camping In Ontario’s [Announcement here](#).

Interested in the detailed Bill - [Click here](#)

Private Members Bill



A Private Member's Bill in Canada is a proposed law introduced by a Member of Parliament who is not a government minister.

Quick History of CRA Advocacy

2016

3 campgrounds received letters from the CRA denying them their Small Business Tax Deduction - because they did not have 5+ year-round employees.

Their tax bill was thousands of dollars more.

CIO engaged in a national program which included petitions, postcard mail campaign, MP meetings.

2017

During this time period, the Board made the decision to support one campground's battle with the CRA over its reclassification.

In 2016 and 2017 recommendations by the Standing Committee on Finance recommends the tax change.

CIO received a letter from the Minister of Finance saying no change is coming.

2018

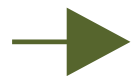
Since 2018 we have continued to bring it up at every opportunity when meeting with government

In June of 2018, the tax court ruling resulted in our campground owner losing.

This case was a disappointment for both the crown and CIO as the court did not define the "tipping" point between an active and passive business.

What Problems Does This Solve For The Industry?

If Bill C-410 passes, it means:



The definition of a campground will be in legislation. (We currently do not have one)

This will help resolve issues including problems at the Landlord & Tenant Board, HST issues and more.



Campgrounds will be acknowledged as an active business.

You can safely invest in your business, knowing the CRA classifies you as an active business.

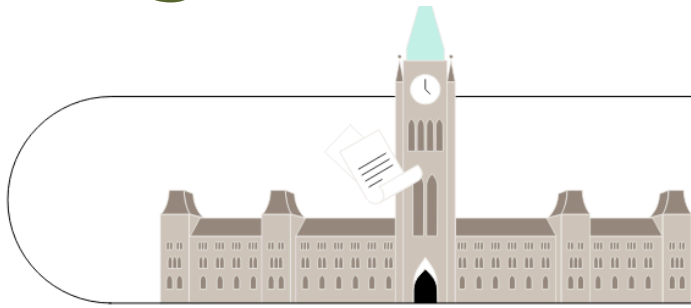


You can safely transition to an incorporated business.

You can limit the liability of your personal holdings from your business.

All incorporated campgrounds are potentially subject to a CRA reassessments and a tax hike that is 3X greater than all other small businesses in Canada. A campground received a tax bill of \$250,000 (plus interest)

Legislative Process



1

A bill (proposed law) is introduced in either the Senate or the House of Commons.
**This is where we are*

MPs debate the bill and vote to decide whether it should be studied further.



2



3

If the bill passes, it is sent to a committee, which studies it in depth and may suggest changes.

The bill goes back for a final debate and vote – based on the committee's report.



4



5

If the bill passes the vote, it is sent to the other Chamber (Senate), where it goes through the same process.

Once the bill has been passed by both chambers in identical form, it goes to the Governor General for Royal Assent and becomes Canadian Law.



6

Ways to Get Involved

1

Call Your MP

Making a quick phone call to your Member of Parliament's office can sometimes be more effective than writing a letter. A single phone call can make a huge impact!

Step -By-Step Guide:

1. Search up your MP by your postal code on this website:
<https://www.ourcommons.ca/members/en>
2. Select the *Contact* tab to locate the phone number.

On The Phone:

1. Introduce yourself and identify yourself as a constituent by providing your postal code or address.
2. Ask to speak to the MP directly, but do not be surprised if you must speak to the MP's staff instead. Staff can help move your issue forward.
3. Give the reason for your call and explain your concern.
4. Ask for a commitment to action.
5. Thank them for their time and tell your MP that this issue will matter to you in the next election.
6. Let Rebecca (rcabral@campinginontario.ca) at CIO know you had a conversation with your MP.

REMINDER: Your MP is also a member of your community. They want to see you thrive! Don't be afraid to tell your MP how much you spent on your hydro upgrades or your swimming pool!

Ways to Get Involved

1

Call Your MP

Helpful Talking Points:

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."

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."

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."

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."

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."

Ways to Get Involved

2

Write to Your MP

The most popular advocacy tool is writing a letter!

Step -By-Step Guide:

While you are free to write your own letter, we have made it easy for you!

1. [Click here](#) to download the letter template, or copy and paste the letter from page 14 in this document.
2. Fill in the sections with your information
3. Search up your MP by your postal code on this website:
<https://www.ourcommons.ca/members/en>
4. Select the *Contact* tab to locate the email address.
5. Send your letter to your MP.

REMINDER: Your MP receives thousands of emails weekly. There is a chance that it will get lost in their inbox. To make a bigger impact, send an email weekly until you get a response, with the same letter!

Ways to Get Involved

3

Sign the Petition

This is the easiest way to get involved!

Step -By-Step Guide:

1. The Conservative Party of Canada has set up a dedicated petition at [Campground Tax Break](#).
2. Click the link and add your info to support the issue! *We couldn't have made it easier!*

Want to Get Campers Involved?

Click Here to Download this flyer! Just print and add it to your campground store. Encourage campers to scan the QR Code and sign the petition!



[Click Here to Download The Flyer](#)

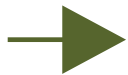
Ways to Get Involved

4

Write to Your MP (Fast Version)

Got 5 Minutes to spare?

1. Go to this website: FairCampTax.ca
2. Put in your postal code, name and click send!
3. A letter will be sent directly to your MP!



Take one step further and share on your social media, friends, family and campers!



Additional Resources



Template Letter

Subject: URGENT: Do You Support Small Business? Pledge Your Support for Bill C-410 and Help Campgrounds Thrive!

Dear [MP's Name],

I am the owner of [Campground Name], a dedicated recreational facility that actively contributes to the Ontario tourism sector. As the Member of Parliament for (Insert Riding), I am asking for your support for my local business and supporting Bill C-410 *An Act to amend the Income Tax Act (campgrounds)*.

(Insert your campground name) employs many of your constituents. It requires a lot of work to operate, maintain and manage a campground. That is why the CRA's decision to target incorporated campgrounds and deem them "passive" or "inactive" threatens 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.

If you care about small business and businesses that inspire environmental values in its consumers, I ask that you pledge your for Bill C-410.

Camping is an integral industry for Ontario and Canada. Campgrounds touch many other industries contributing to Canada's economy. There are 154,604 campsites in Ontario accommodating the 1.8 million adult campers that tour Ontario every year. Campgrounds create 15,076 jobs and contribute \$1.2 billion to Ontario's economy.

I welcome the opportunity to sit down and discuss this issue further at your earliest convenience, and I hope to see a commitment from you to stand up for local small businesses supporting your constituents

Sincerely,

[Your Name]

[Your Campground Name]

[Your Contact Information]

Support Bill C-410: Save Our Campgrounds!

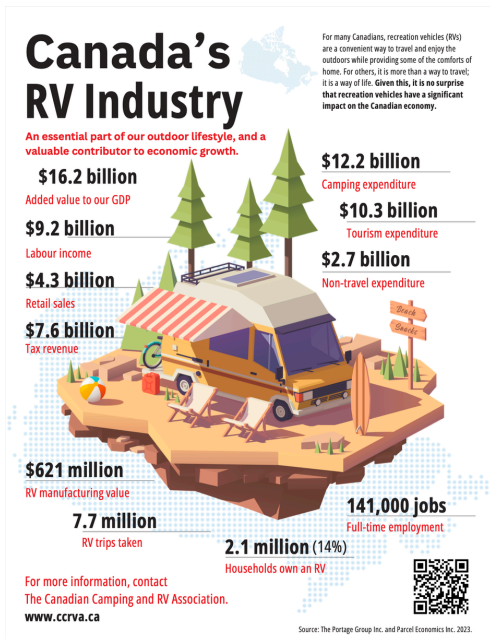


[Scan Here](#)

**Demand Fair Taxes For
Campgrounds, Sign the Petition**



Economic Impact Resources



[Download Here](#)



[Download Here](#)

Industry Definition Resources

Campground

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 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:** A Campground may offer a variety of services to guests that support the recreational nature of their business and facilitate on site, non-use storage of recreational vehicles.

CANADIAN CAMPING AND RV INDUSTRY DEFINITIONS | MAY 2024

[Download Here](#)

MAY 2024

CANADIAN CAMPING & RV INDUSTRY DEFINITIONS

Canadian Recreational Vehicle Association
 Recreation Vehicle Dealer's Association of Canada
 Canadian Camping and RV Association

Logos for CCRVA, RVDA Canada, and Canadian Camping and RV Association.

[Download Here](#)

Frequently Asked Questions

1. 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.

2. 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 [Camping In Ontario](#) for additional resources or direct your MP to connect with CIO directly for comprehensive information.

3. 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.

4. What is the likelihood this Bill will be passed?

Private Members Bills are the hardest kind of bill to be passed. We will need support of every Conservative, Bloc Quebecois, Green, in addition to some NDP & Liberal MPs. While not impossible, your support will bring us closer to our goal.

Frequently Asked Questions

5. What is the ultimate goal of the campaign?

While it would be nice to get Bill C-410 to be passed. Our goal is to bring awareness and garner political support across all party lines on this issue.

6. What if my MP never responds to me?

MPs are very busy, but the summer time is meant for them to re-connect with their constituents (which is you!). Try and try again, MPs know you hold the power, they just might have missed your email/call.

7. Who do I contact if I have questions?

Please contact the Camping In Ontario office. Ask to speak with either Alexandra, Rebecca or a Board Member.

8. What if an MP asks to visit my campground?

Say Yes! This is the best way to connect on this issue. If you need help coordinating a meeting – contact the CIO office.



Thank you!

Have Questions? Contact:

Phone 289-660-2192

Website www.campinginontario.ca

Email opca@campinginontario.ca

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