

The chart below is a list of issues currently facing the Canadian golf industry. The National Allied Golf Associations (NAGA) is monitoring the activity and progress of these issues with various national and provincial golf associations taking the lead with government where necessary. If you are aware of new legislation or changes to existing legislation that could affect our industry, we encourage you to contact [Jeff Calderwood](#), CEO, NGAO Canada and 2013-2014 NAGA Chair at 866-626-4262.

### NAGA GOVERNMENT ADVOCACY SUMMARY

<b>Cart &amp; Equipment Licensing</b>	<b>Jurisdiction</b>	<b>Status / Desired Outcome</b>
Golf carts and equipment required to be licensed as motor vehicles similar to cars even though not traveling on roads, \$250/vehicle per year	British Columbia	<i>Issue resolved:</i> Exemption for golf course owners/operators; Exemption officially law as of June 2, 2011. Average savings of \$15K/year per golf course.
<b>Entertainment Expense Allowance</b>	<b>Jurisdiction</b>	<b>Status / Desired Outcome</b>
Golf not permitted as a tax-deductible business entertainment expense	Canada	<i>Ongoing:</i> CRA to amend legislation to allow 50% deduction for businesses entertaining clients on the golf course. <u>Federal Lobby Day focus:</u> June 7/11 - Lobby day launched the current strategy. Private Members Bill introduced Feb 16 by MP Randall Garrison, in process. Good momentum with ongoing meetings with MPs throughout Canada. <u>Two full days on Parliament Hill</u> (Nov 28/29, 2012) Pre-budget consultations; Lots of media exposure on the issue. Golf denied deduction in 2013 budget. Renewed lobby strategy continues.
<b>Fuel Tax</b>	<b>Jurisdiction</b>	<b>Status / Desired Outcome</b>
Golf courses paying road tax on fuel despite not being licensed as road vehicles	Manitoba	<i>Ongoing:</i> Golf course owner/operator to be exempted from paying road tax on their fuel purchases.
Golf courses paying road tax on fuel despite not being licensed as road vehicles	New Brunswick	<i>Ongoing:</i> Golf courses to be exempted from paying road tax on fuel purchases.
Golf courses paying road tax on fuel despite not being licensed as road vehicles	Nova Scotia	<i>Ongoing:</i> Golf courses to be exempted from paying road tax on fuel purchases.
<b>Harmonized Sales Taxes</b>	<b>Jurisdiction</b>	<b>Status / Desired Outcome</b>
Implemented in July 2010; rescinded by general referendum May 1, 2012. GST & PST reinstated	British Columbia	<i>Issue resolved:</i> BC golf course memberships, green fees now only subject to GST.
New budget to collect 8% PST on golf in addition to 5% GST, effective July '10	Ontario	<i>Defeated:</i> Advocated withdrawal of policy prior to implementation by Ministry of Finance; Defeated; Ontario golf courses did not want HST implemented for golf.
Provincial Sales Tax	Prince Edward Island	<i>Ongoing:</i> 2011 Lobby Day focus.

Nutrient Management	Jurisdiction	Status / Desired Outcome
Manage the use of nutrients on golf courses	Ontario	<i>Ongoing:</i> Allowance for reasonable practices to manage fertilizer (mainly nitrogen, phosphorus and potassium) proximity to water.
Restriction on use of phosphorus in fertilizer	Prince Edward Island	<i>Ongoing:</i> Allowance for reasonable restrictions on proximity to water.
Pesticide Legislation	Jurisdiction	Status / Desired Outcome
<b>Re-Entry Time:</b> PMRA guidelines on length of time necessary before re-entering areas treated with various pesticide product applications	Canada	<i>Ongoing:</i> Have PMRA adopt more realistic and consistent requirements.
<b>Re-Entry Time:</b> PMRA guidelines on length of time necessary before re-entering areas treated with various pesticide product applications	British Columbia	<i>Ongoing:</i> Work Safe BC to adopt the PMRA label requirements for products with respect to its re-entry guideline.
To restrict cosmetic use of pesticides	British Columbia	<i>Issue resolved:</i> The Special Committee on Cosmetic Pesticides presented its report on May 17 <sup>th</sup> , 2012. Conclusion was that insufficient evidence was gathered to warrant a province-wide ban on pesticides for cosmetic purposes. Situation continues to be monitored.
To restrict cosmetic use of pesticides	Calgary	<i>Issue resolved:</i> Bylaw terminated by Council Dec 2009; new mayor & council elected 2010; issue may resurface
To restrict cosmetic use of pesticides	Manitoba	<i>Issue resolved:</i> New legislation passed by Province. Golf exempt at this point. IPM Certification may be required.
To restrict cosmetic use of pesticides; Bill 64	Ontario	<i>Issue resolved:</i> Golf exemptions from restrictions: IPM Accreditation required. Currently reviewing practicality of compliance with a view to recommend changes where justified.
To restrict cosmetic use of pesticides	Quebec	<i>Issue resolved:</i> Current standard for golf exemption is 3-year reduction plans. <i>Ongoing:</i> maintain or reduce record keeping requirements.
To restrict cosmetic use of pesticides	New Brunswick	<i>Issue resolved:</i> Golf exemption from restrictions: IPM Certification required. Ongoing implementation under Plant Health Atlantic.
To restrict cosmetic use of pesticides	Nova Scotia	<i>Issue resolved:</i> Provincial government endorsement of the use of a self-assessment tool developed by Atlantic Golf Superintendents Association and is recognized by licensed users. Golf exempt from new legislation restricting use of non-essential pesticides implemented in May 2010.
To restrict cosmetic use of pesticides	Prince Edward Island	<i>Ongoing:</i> Provincial standards for golf exemptions. IPM Certification as an acceptable standard. Issue being monitored. All products still available for use under IPM provisions.
To restrict cosmetic use of pesticides	Newfoundland	<i>Ongoing:</i> Monitoring provincial standard for golf exemptions.

<b>Property Taxes</b>	<b>Jurisdiction</b>	<b>Status / Desired Outcome</b>
Current value assessments increased due to unfair valuations	Edmonton	<i>Defeated:</i> Appeal dismissed with Alberta Municipal Affairs to have City use an income-based model for assessment. City may assess using any method they choose. Group has disbanded and courses are appealing on their own if required.
New current value assessment methodology by SAMA to increase to unfair valuations	Saskatchewan	<i>Issue resolved;</i> Avoided new methodology yielding unfair increases (eff.2009); Requires province to address inequality of assessment; New recommendation from association of municipalities is proposing 10% of assessed value.
Current value methodology by MPAC caused increases to unfair valuations	Ontario	<i>Issue resolved:</i> (1998-2012): Revised income approach methodology yielded average of 35% reduction in current value assessments; Established NGCOA Canada/MPAC review committee to review/monitor/ongoing; (2013-2016): Further reduction in current value assessments averaging an additional 10%.
<b>Water</b>	<b>Jurisdiction</b>	<b>Status / Desired Outcome</b>
<b>Water Use and Conservation:</b> Permits to take water; Section 34 of Ontario Water Resources Act	Ontario	<i>Ongoing:</i> To avoid unreasonable water charges and conservation practices.
<b>Source Water Protection:</b> Committees to Identify & protect threats to quality & quantity of water supply	19 Ontario Regional Committees	<i>Ongoing:</i> To avoid unreasonable conservation standards and practices to safeguard water supply.
<b>Weather Network</b>	<b>Jurisdiction</b>	<b>Status / Desired Outcome</b>
Weather forecasting & reporting discourages play	Canada	<i>Ongoing:</i> Requesting more favourable presentation of golf forecasts. TWN has now agreed to launch a new Golf Index, more optimistic icons, PoNP to replace PoP, hourly updates, 1 km X 1km grid, optional links to online tee sheets, optional webcam links, delivered on all mobile apps-web-TV, multilingual, national sponsor. First phase of improvements to the Golf Report launched spring '13. Additional enhancements to be phased in for '14 and '15 golf seasons. Ongoing golf industry consultation.
<b>Other Issues Being Monitored</b>	<b>Jurisdiction</b>	<b>Status / Desired Outcome</b>
<b>Child Fitness Tax Credit:</b> Golf not included with other sports	Canada	<i>Issue resolved:</i> Golf treated equally with other sports and is eligible for the fitness credit.
<b>Funding for sport based on LTAD criteria</b>	Canada	<i>Ongoing:</i> Golf Canada in ongoing communication with Sport Canada, COC and Own the Podium.
<b>Funding to support Golf Canada's national Championships</b>	Canada	<i>Ongoing:</i> Golf Canada in ongoing communication with federal, provincial and municipal tourism bodies.
<b>Government Owned/Funded Golf Facilities</b>	Canada	<i>Ongoing:</i> Ongoing monitoring of government golf facilities that allow for unfair advantages over privately owned operations.
<b>Re:Sound Licensing Fees for Music</b>	Canada	<i>Partially resolved:</i> Waiving 2 years' retroactive royalties and extended deadline for submission.
<b>BC Liquor Control Branch:</b> Golf courses being unfairly targeted for aggressive liquor inspections	British Columbia	<i>Issue resolved:</i> Bringing of liquor products to a golf course for auctioning at tournaments and fundraising events. This is now permissible.

<b>Liquor Primary licensed area:</b> Expansion of service	British Columbia	<i>Issue resolved:</i> Golfers now able to purchase liquor from clubhouse service bar and carry out to the golf course. Additional means of sale other than beverage carts, take-out windows or kiosks.
<b>Flooding in Alberta</b>	Alberta	<i>Ongoing:</i> Change disaster relief regulations and interpretations for fairness to golf. Form a golf caucus to ensure that the AB golf industry has a voice in future legislation affecting the industry.
<b>Accessibility Legislation:</b> Monitoring compliance requirements	Ontario	<i>Ongoing:</i> Review and comment on the effects of all proposed legislative steps that will complete provincial long-term plan to permit accessibility for disabled persons to all buildings in Ontario.
<b>AGCO Extended Hours</b>	Ontario	<i>Ongoing:</i> Requesting extending morning hours for alcohol service on golf courses.
<b>AGCO Liquor Inspections:</b> Golf courses being unfairly targeted for aggressive liquor inspections	Ontario	<i>Ongoing:</i> Consistent application of regulation across regions; recognition of unique golf course conditions and BMPs to serve. 2011 saw much improved attitude and equitable enforcement across the province.
<b>Red Tape</b>	NAGA Ontario	<i>Ongoing:</i> Bring to the attention of various Provincial government agencies the growing, costly and needless red tape that accompanies many golf course regulatory requirements. Reduce red tape where deemed possible.
<b>Golf recognition as a Seasonal Tourism Business</b>	Nova Scotia	<i>Ongoing:</i> Businesses that are recognized as Tourism and are completely closed for at least 4 months receive a 25% reduction in Property taxes. Requesting golf facilities to apply by September 1 <sup>st</sup> .

Source: National Allied Golf Associations (NAGA)