## Tilson presents bill to allow deduction of greens fees

Dufferin-Caledon MP?David Tilson has introduced a Private Member's Bill which would allow businesses who are entertaining clients on the golf course the same 50 per cent tax deduction enjoyed by competing hospitality industries.

?The saying is true; more business is conducted on the golf course than in the boardroom,? Tilson commented. ?So I ask why are greens fees excluded from our current taxation laws? A business can entertain clients at a Jays' game or Leafs' game and claim an entertainment deduction. Why not a round of golf??

The golf industry in Canada is very strong, with 5.7 million players, more than in any other participatory sport. There are 300,000 Canadians who derive their income from golf. More than \$530 million per year is raised for charities, again, far more than any other sport. Golf generates \$14.3 billion in GDP in Canada and \$3 billion in tax revenue for all levels of government. In excess of 60 million rounds of golf are played each year on Canada's 2,340 golf courses.

?This change to the Income Tax Act would have a direct impact on small business across the country,? Tilson commented. ?Canada is at a disadvantage in this category, since both the U.S. and the U.K. allow for this type of deduction under their tax codes. The Liberal government has committed to a mandate that is supposed to champion the middle class and small business; if the Liberals truly are committed to this approach then they should support my bill.?