



September 8, 2006

The Honourable Jim Flaherty, P.C., M.P.  
Minister of Finance  
House of Commons  
Ottawa, Ontario K1A 0A6

Dear Hon. Minister Flaherty,

**Re: An inclusive Child Fitness Tax Credit**

Further to the interest you expressed about the suggestion of an inclusive Child Fitness Tax Credit during our pre-budget presentation to you and your Department of Finance colleagues on April 19 2006, as well as our subsequent correspondence on May 4<sup>th</sup>, the Canadian Conference of the Arts (CCA) is most pleased to send you, as well as to the Members of the Standing Committee on Finance and the Members of the Expert Advisory Panel on the Children's Physical Activity Tax Credit, our September 2006 brief, "YOUTH AND CULTURE: Establishing an Inclusive Child Fitness Tax Credit".

The Canadian Conference of the Arts (CCA) applauds the federal government for having included in the 2006 budget a \$500 children's physical activity tax credit to support Canadian parents who enrol children under 16 years old in organized sports activities. The CCA fundamentally believes governments must invest in all ways possible in the welfare and training of next generations and it is well established that the health, social, and emotional benefits a child derives from physical activities are crucial to her or his development as a human being.

The CCA is evidently pleased to hear that artistic disciplines like dance and some forms of circus arts might qualify for the tax credit because of their cardiovascular aspects. We however assert that the benefits a child gets from dance extend beyond the physical and, like other forms of artistic training, contribute in a significantly different way to the mental and social "fitness" of that child. The CCA also argues in our brief that those benefits flow over to the community where those children live.

In light of the Government's commitments to children and to families, and as supported by research presented in our brief, the CCA proposes that the tax credit be structured as an inclusive benefit that recognizes the interests of all Canadian children and their parents. This proposal is also one of nine recommendations in our 2006 pre-budget consultation brief "A Creative New Way of Thinking", which we filed with the Committee Clerk earlier this week, and it has broad support within our diverse membership.

The CCA therefore is respectfully asking that you, the Members of the Standing Committee on Finance, and the Members of the Expert Advisory Panel, accept our recommendation:

The CCA urges the Government to expand the Child Fitness Tax Benefit due to become effective on January 1 2007, to include a variety of arts activities. The CCA defines arts activities as including artistic disciplines such as dance, music, literary creation, theatre and the visual arts, and, in keeping with UNESCO's own definition, also cinema, photography, audiovisual and the new technologies that support the digital arts.

Sincerely,



Alain Pineau  
National Director

c.c. Members of the Standing Committee on Finance  
Members of the Expert Advisory Panel on the Children's Physical Activity Tax  
Credit  
The Hon. Bev Oda, Minister of Canadian Heritage

*encl.*