- (1) Air Transport Association of Canada
 Air travel to the U.S. should not be taxed. The GST results in tax cascading
 because it is applied on top of the air transportation tax and because the excise
 tax on fuel has not been repealed.
- (2) Alberta Association of Continuing Education
 They recommend all learning activities be tax exempt regardless of their status
 as credit or non-credit.
- (3) Alberta Canola Producers Commission
 All farm inputs should be zero-rated.
- (4) Alberta Council on Aging
 The Council opposes the GST because it hurts seniors on fixed incomes and it is an invasion of provincial jurisdiction.
- (5) Alberta Federation of Labour
 They want the GST blocked because it is inflationary and regressive. A more progressive personal income tax system and a 20% minimum corporate tax on profitable corporations are needed.
- (6) Alberta Liberal Party
 The party opposes the GST and wants it blocked because it is regressive, inflationary and unfair to Alberta.
- (7) Alberta Motor Association
 The legislation should be amended to permit property and casualty insurers to obtain transitional relief for the GST applicable to claims which occurred in 1990 and prior years but which were settled after 1990.
- (8) Alberta NDP Official Opposition
 The GST is regressive and the tax credits are not indexed. We need to lower interest rates, improve corporate income tax and establish a Royal Commission on taxation.
- (9) Alberta Soccer Association
 All provincial affiliates of registered Canadian Amateur Athletic Associations should be treated as charities and thus be eligible for the 50% rebate.
- (10) Alberta Union of Provincial Employees, U. of A. Hospital
 The GST legislation should be blocked because it is regressive and the credits
 are ineffective.
- (11) Alliance of Canadian Cinema, TV and Radio Artists
 They want the GST rejected and the Neil Brooks proposal considered.