

(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cascading because it is applied on top of the air transportation tax and because the excise tax on fuel has not been repealed.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 Learning Education
They recommend all learning activities be tax exempt regardless of their status as credit or non-credit.

(3) Alberta Canada Producers Association
All farm inputs should be tax exempt.

(4) Alberta Council on Aging
The Council opposes the GST because it adds to the burden of fixed income and it is an invasion of provincial jurisdiction.

(5) Alberta Federation of Labour
They want the GST blocked because it is regressive andressive. A more progressive personal income tax system and a 10% minimum corporate tax on profitable corporations are needed.

(6) Alberta Liberal Party
The party opposes the GST and blocked because it is regressive, inflationary and unfair to Alberta.

APPENDIX A

(7) Alberta Motor Association
The legislation should be amended to allow 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 GST rebate.

(10) Alberta Union of Professional Employees, U. of A. Local
The GST legislation should be blocked because it is regressive and the credits are insufficient.

(11) Alliance of Canadian Screen, TV and Radio Artists
They want the GST rejected and the Neil Green proposal considered.