

(139) Lumber Transfer Yard Association

Purchases of product delivered to Canadian border reloads be zero-rated. GST would be paid at the time of purchase on products known to be sold domestically or remanufactured. Not opposed to GST.

(140) MacLeod Group

The GST does not appear to present any negative effect to residents of long-term care facilities and the Bill should be passed without delay.

(141) Manitoba Chamber of Commerce

The rate should be 6%, fully visible and there should be a common federal/provincial collection system.

(142) Manitoba Federation of Labour

The GST is regressive and inflationary. We need a more progressive personal income tax system and corporations should pay their fair share.

(143) Manitoba Society of Seniors

They oppose the GST because it is regressive and impacts heavily on seniors.

(144) Manitoba Sports Federation and Members

The MSF supports the tax if all non-profit amateur athletic associations are treated equal to registered Canadian Amateur Athletic Associations and thus receive the 50% rebate. Registration fees for sporting events should be exempt from GST for persons 18 years of age and under.

(145) Alan Martin Associates

The implementation date of January 1, 1991 may be unreasonable. It is an extremely complex tax measure and one that remains untried in any country where other levels of retail sales tax are already in place.

(146) Mayor John Murphy, St. John's Newfoundland

The mayor supports the GST but wants an integrated federal and provincial tax. The Bill should remain as it is in terms of exemptions.

(147) Mennonite Conference of Eastern Canada

The GST is regressive and instead we should reduce military spending and establish a Royal Commission on Taxation.

(148) Municipal Electric Association

Electricity should be exempt.

(149) NWT Chamber of Commerce

They recommend there be a reprieve on the tax on northern transportation and that grants of up to \$3,000/business be distributed to offset the cost of start-up and on-going administration of the tax.

(150) NWT Federation of Labour

Special provisions must be made for NWT residents to offset the costs of utilities and transportation in the NWT. Tax rebates to NWT municipalities, schools and hospitals must be increased to levels consistent with territorial prices.