

are willing to play a significant role at the executive level within the organizations. Most representatives believe that volunteering must be encouraged more vigorously in amateur sport. Some suggested that there should be amendments to the *Income Tax Act* establishing tax credits for employers who grant time off to employees who volunteer in this way.

The Sub-Committee favours a more active system of recognition for volunteers who must sometimes take some time off from their jobs to meet their sports obligations. Therefore it recommends:

21. That incentives be adopted for corporations and employers to implement special measures for employees who volunteer for a sport organization.

The federal government became directly involved in the field of sport in the early '60s after the *Fitness and Amateur Sport Act* was passed in 1967. Under the Act, which has remained unchanged to the present day, the government's mandate is related to the promotion, encouragement and development of fitness and amateur sport in Canada. Such goals, which aim at enhancing the health, fitness and personal achievements of Canadians, are accomplished primarily through Sport Canada and Fitness Canada. Fitness Canada is responsible for promoting better health conditions and consequently for improving the lifestyle of all Canadians. Sport Canada mainly provides financial support to athletes and sport-oriented organizations and policy leadership to the whole sports community.

Public commitment to excellence in amateur sport and support for initiatives that encourage more Canadians to participate in sport are motivated by underlying objectives. Indeed, many factors help to explain the rationale for federal intervention in the area of fitness and amateur sport. As stated by the former Minister of State for Fitness and Amateur Sport, Jean Chrétien:

The federal government invests in the sport system for several important reasons. First, we support sport simply for what it is - a part of human nature, a social development made accessible through the special sport system. We also invest in the system because sport forms a part of our national identity and is an expression of our culture and who we are. ... Finally, the federal government wishes to ensure that certain social benefits and objectives are attended to by the sport community, including bilingualism, gender equity, more equitable regional access and an efficient conduct of sport.⁽¹⁸⁾