

Even the most cursory review of our brief history as a country will reveal the pleasure and pride that we derive for good reason from the legacy left by the artists of our past. Such an inquiry would also reveal that those from whom we derive so much benefit enjoyed little recompense or recognition in their own time. The more cynical might infer from this that our society believes that the only safe artist, socially, politically and economically, is a dead one. We clearly believe the contrary, and consider our view to be widely shared by the Canadian public. Moreover, we believe that such a lesson drawn from the past poses for our present and future an important question which we cannot leave unanswered: what sort of cultural legacy do we wish to leave the next generations? If we are to enjoy a vital cultural life at present, and pass on to future Canadians a rich and vibrant artistic heritage, then we must begin that process now. To do that, we must provide opportunities and incentives to our creators, and remove such obstacles as are embodied in the tax régime in order that they may contribute to the creation of our cultural present and future.

We begin from the premise that a society may be judged by the manner in which it treats its artists. Some societies declare their artists to be living national treasures. Other societies send their artists into exile at home or abroad and, on occasion, terminate their careers with extreme prejudice. In our society, we subject our artists to inappropriate and inequitable tax treatment.

That is not to say that Canada has not established an excellent record in supporting its cultural growth and development. We clearly have, and have accomplished much. The tax system, however, is not only having an adverse impact on our individual artists, but it is undermining and contradicting the policies and programs we have established to achieve our cultural objectives. It is doubly important, therefore, to restructure the tax régime as it applies to the arts and the cultural industries.

That professional artists in our society live, on average, below the official poverty line and are marginally better off than old age pensioners is already a national disgrace. To permit our tax structure to further compound this state of affairs, doing untold damage to our individual artists and our collective cultural growth and development alike, is something we simply cannot afford.

The reference of the subject of taxation and the arts to the Standing Committee on Communications and Culture by the House of Commons is, therefore, a welcome and timely development in an otherwise long and sorry history.