



# City of Langford

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2017/10/02

Prime Minister Trudeau  
Office of the Prime Minister  
80 Wellington Street  
Ottawa, ON K1A 0A2

Dear Prime Minister Trudeau:

**RE: Tax Small Business Based on the Family-Unit to Help Them Grow.**

I am writing to express my concern, and the concerns of many of my constituents, small businesses, and our Economic Development Committee, for the negative impact that the Federal government's proposed tax reform policies will do to small business, the economy, and communities across Canada.

In particular, I am deeply concerned about the Federal government's proposal to restrict taxation for small business to an individual-by-individual basis, rather than a family-unit basis.

As a small business owner for over 35 years, I am well aware of the contributions, sacrifices and risks all family members make when growing a business. Therefore, for the Federal government to promote a taxation model that prohibits family members from sharing in the financial returns of a small business, if any, is very troubling.

In 1966, when your father was new to office, the *Royal Commission on Taxation* was completed. The *Commission* recognized the substantial contributions family members make to a family's finances and recommended that the family unit be the appropriate taxation unit: "we believe firmly that the family is today, as it has been for many centuries, the basic economic unit of society."

Based on both my personal experience and the findings of the *Commission* fifty years ago, I encourage you to leave the sharing of wealth of a small business among the family "unit" up to the family.

Prime Minister Trudeau, while the Federal government is doing a great job on many fronts, I believe the proposed tax reforms will hurt the growth of small businesses here and across the country, and I ask that you abandon this damaging course of action.

Instead, I ask that you and your government look to the work of the *Royal Commission on Taxation*, completed when your father was a Liberal MP, which recommended that the family unit be the most appropriate unit for taxation. In doing so, your government could help small business – the largest job creating and tax paying sector in Canada – grow and thrive.

Thank you Prime Minister Trudeau for taking the time to consider the recommendations raised in this letter.

Sincerely,

A handwritten signature in black ink, appearing to be 'Stewart Young', written in a cursive style.

Mayor Stewart Young  
City of Langford