

February 1, 2011



Ms. Lynn Bowen-Avery, Senior Policy Analyst  
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Dear Ms. Bowen-Avery:

The Tourism Industry Association of Nova Scotia (TIANS) appreciates the opportunity to provide an industry perspective on the current review of the Seasonal Tourist Business Designation in Nova Scotia (STBD).



The tourism industry in Nova Scotia generates \$1.8 billion in revenues, provides more than 40,000 jobs, and contributes \$225 million in federal, provincial and municipal taxes.



The STBD has been a key contributor to enhancing the business environment for operators in Nova Scotia. TIANS recently surveyed the industry in response to the potential policy change which may permit municipalities to choose whether to extend the designation in their geographic region.



Over 80% of our industry respondents indicated they do not support the designation being made optional. The vast majority of businesses report that the increase in their taxation rate relative to their assessment is intensifying their challenges in developing a sound and profitable business.

TIANS believes based on this feedback and from our previous experience with this industry issue that changing the current policy governing the SBTD and allowing municipalities to choose whether to extend this would be detrimental to the overall health of the tourism industry in Nova Scotia.

We appreciate Service Nova Scotia and Municipal Relation's request for feedback on this particular issue and welcome the opportunity to discuss this and other concerns around taxation at a future date.

Sincerely,

Darlene Grant Fiander  
President, TIANS

cc TIANS Board