***The template provided is to encourage the government not to burden the construction industry further with unnecessary tax administration work while already adjusting to the newly imposed PST and a recovering economy.***

***Please take a moment to personalize the text by providing an example and putting the*** ***text on your letterhead (or paste it directly into an email). This makes the letters the government receives more distinct and tangible which drives home the message. You will also need to adjust the highlighted sections and then remove the highlighting prior to sending.***

***You may wish to copy Kevin Doherty, Minister of Finance (fin.minister@gov.sk.ca), any MLAs you have connections to, and the MLA(s) where your business is located, if different from your personal MLA.***

***You can find your MLA and contact information*** [here](http://www.legassembly.sk.ca/mlas/)***.***

***Finally, please notify the SCA (***sca@scaonline.ca***) of who you have contacted so we have a comprehensive list of the MLAs engaged.***

Dear ***YOUR MLA***,

I am a constituent and business ***owner/manager***. I have taken the time to write to you today because a problem has come to my attention in applying the PST to construction services. The Ministry of Finance has determined that change orders exceeding a cumulative 10% of budget on non-taxable projects – finalized before April 1, 2017 – will become taxable.

As you are aware, this is a new tax for construction and has a significant impact on my business. It was announced with an exceptionally short timeframe for implementation and it seems that the industry has been patient and reasonable as we wait for the rules to be finalized – the rules we are already subject to.

However, I must object to the application of this new tax to projects finalized prior to the announcement or imposition of the tax. Change orders are simply a part of the construction process and sometimes exceed 10%, even if only marginally.

***Here you may wish to provide an example or two from your own business.***

The issue is that a 10% cumulative limit requires construction businesses to bear considerable administrative costs of tracking, managing, and accounting for different tax treatments on single contracts. This is an additional burden that my company does not need to deal with on top of the new tax itself and a recovering economy where work is more difficult to come by.

I am asking you to support the industry’s proposed solution of no change order limit but a three-year sunset clause so that small and medium project contracts that were entered in good faith prior to the tax change are not impacted.

Please let companies like mine focus on building and growing the province rather than trying to manage tax rules with our limited resources.

Sincerely,

**Your Name**

**Title**

**Business**

cc: Hon. Kevin Doherty, Minister of Finance