

Simple and Fair Taxation

WHEREAS Saskatchewan charges a provincial sales tax;

WHEREAS sales taxes on consumption are regarded by economists to be more fair than income tax;

WHEREAS according to the Provincial Sales Tax Act, there are 72 Sales Tax Bulletins and 135 rulings published by the Ministry of Finance that outline exceptions and rules where the tax does not apply, which largely serve to complicate the tax code;

BE IT RESOLVED that a Saskatchewan Liberal Party government will commit to a full review and overhaul of the Provincial Sales Tax Act with the aim of simplifying and modernizing administration of the PST, and greatly reduce the number of exemptions to only the most basic to ensure fair application and clear understanding of the tax among both businesses and consumers.

Adopted at Convention, 20 June 2015