



UNIVERSITY
OF MANITOBA

Disability Services Student Advocacy/Student Resource Services

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Charles Smyth
Technical Advisory Committee on Tax Measures for Persons with Disabilities
140 O'Connor Street
Ottawa, ON K1A 0G5

February 19, 2004

Dear Mr. Smyth:

I am writing from the University of Manitoba as the Coordinator of the Disability Services office. In response to the recent Speech from the Throne I would like to comment on the issue of tax measures for persons with disabilities.

As post-secondary service providers, my staff and I work with students with disabilities to help them access the Canada Study Grant to purchase supports and equipment to accommodate their disability-related needs. These supports range from adaptive and technical equipment to sign language interpreting and tutoring services.

Students are not allowed to keep any of these funds for personal use; they are strictly for disability supports. Therefore, it is unfair that these funds are considered to be taxable income for those students.

We are writing to ask that you exempt the Canada Study Grant from taxation. Students with disabilities rely on this grant to support their educational endeavour, sometimes using the full amount of \$8,000 per year to purchase the necessary services. Tax on this amount can sometimes total in the hundreds of dollars. For students, this translates into a significant amount of money owed.

It is unfair to tax students with disabilities on monies they receive to purchase disability supports, and results in a system where support is offered and then individuals are punished financially for having a disability and requiring the supports in the first place. As you review tax measures for persons with disabilities, please consider this unfair practice as one that should be revised. Thank you for your kind consideration of this request.

Sincerely,

Janalee Morris-Wales
Coordinator, Disability Services
University of Manitoba

