



Council of Alberta University Students
Post-Secondary Education Tax Credits

WHEREAS the global economic downturn and decline in non-renewable resource prices has caused a reduction in the revenue stream of the Government of Alberta; and

WHEREAS the Government of Alberta has requested interested groups to table ideas on where best the Government of Alberta could cut expenditures or increase revenue; and

WHEREAS post-secondary education tax credits offered by the Government of Alberta equal \$110 million in forgone revenue; and

WHEREAS post-secondary education tax credits are demonstrated to be a poor public policy choice for encouraging participation and for lowering costs; and

WHEREAS post-secondary education tax credits disproportionately favour higher socio-economic groups for whom financial incentives provide for little or no increase in the post-secondary education participation rate.

BE IT RESOLVED THAT the Council of Alberta University Students advocate to the Government of Alberta to remove all post-secondary education tax credits.

BE IT FURTHER RESOLVED THAT the Council of Alberta University Students advocate to the Government of Alberta that all funds received from a change to post-secondary education tax credits be used to encourage access to post-secondary education by:

- a) Upfront needs-based grants to students; or
- b) Loan forgiveness for students throughout their degree programs.