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**From:** Jack Mintz [mailto:jmmintz@ucalgary.ca]  
**Sent:** Saturday, June 29, 2013 12:55 PM  
**To:** Nancy Cuelenaere  
**Cc:** Annette Trimbee; Stephen LeClair  
**Subject:** Fw: Alberta Tax Reform paper

Nancy: hope this note finds you well -- I assume you are still the tax policy overseer!

We just finished off this paper on Alberta tax reform that will now be sent off for refereeing. However, I thought Alberta Finance might want to provide any comments especially to make sure we didn't have any incorrect information or silly arguments.

Assuming the referees recommend publication (no doubt after revisions), we hope to have a release in the early fall.

Many thanks.

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**From:** Jack Mintz  
**Sent:** Saturday, June 29, 2013 12:42 PM  
**To:** Jack Mintz  
**Subject:** Alberta Tax Reform paper

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Jack Mintz

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Calgary, AB, T2N \*

**Enhancing the Alberta Tax Advantage with a Harmonized Sales Tax**

By

Philip Bazel and Jack M. Mintz  
School of Public Policy  
University of Calgary

June 2013

\*We wish to thank Duanjie Chen for providing some of the statistics needed in this report.