

Internal Report on Tax Strikes

Research for the Front Lines

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Summary

This report, prepared for Research for the Front Lines, aims to inform a possible tax strike against the Community-Industry Response Group (C-IRG) arm of Canada's RCMP.

We undertook the following research questions:

- Where and when and for what causes have tax strikes been used?
- How were these tax strikes expressed?
- To what extent have governments had to abide by these objections? Does it tend to be symbolic thing? Or can it actually really impact how governments use tax money?
- What approaches to tax strikes seem most effective?
- What have been the lessons learned from previous tax strikes?
- What kind of tax strike is mostly likely to be effective in Canada?

The findings of this report ultimately recommend targeting the federal government's budget, to align with the aim of defunding the C-IRG/RCMP, using a divest-invest tactic that encourages strike participants to file their taxes as normal and then divert a symbolic amount from their tax payment toward land defenders. While this approach is perhaps unlikely to force action from the government, it is a relatively low-risk avenue to provide all Canadians, including those who do not usually participate in climate action, with a new avenue through which to contribute. If done on a large enough scale it could be disruptive and deliver a clear message, while also raising awareness and potentially garnering financial and social support for the cause. However, to have the most impact possible, a tax strike should ideally be one tool in the toolbox of a larger, organised and broadly-supported grassroots campaign as opposed to a stand-alone tactic to force government action.

In [Section 1](#), we begin by outlining the research process undertaken by the authors, how we defined our terms and the temporal and geographical scope of our research, and provide some background on tax resistance in general. [Section 2](#) offers key findings in response to the research questions. In support of these findings, [Sections 3](#) and [4](#) outline two case studies based on interviews with representatives of tax resistance organizer groups in Canada: Conscience Canada, and the Alberta Liabilities Disclosure Project. We provide lessons from other exemplary cases in [Section 5](#). Finally, [Section 6](#) includes tips for launching a tax strike, selects a recommended tactic, and touches on possible risks and limitations.

1. Research Review

Over the course of conducting our research into the history and strategies of tax strikes in Canada, we found that the tactic of withholding all or part of one's income as an act of civil disobedience has been used by citizens on both the left and right of the political spectrum. On the right, tax resistance takes the form of an anti-statist tactic meant to signal a rejection of the legitimacy of the state and/or to protest the existence of taxation itself. Of course, challenging the legitimacy of the Canadian state is not solely the purview of the right: many on the left take issue with the Canadian settler-state as an occupying force on unceded and unsurrendered Indigenous lands. On the left side of the political spectrum, however, tax resistance historically has been a form of a protest against a lack of representation in government (e.g. suffragettes – “no taxation without representation”, against a particular expenditure in a government budget like military spending (e.g. War Tax Resistance), and/or as a way to demand that a particular action be taken (e.g. redirecting funds from the Toronto police into community-based initiatives).

For our purposes, the terms *tax resistance* and *tax protest* refer to any and all forms of withholding taxes for political purposes. There is a widely held association between tax resistance and anti-statism and anti-big government (Delalande & Huret, 2013), however, historically speaking, withholding taxes has been a way for dominated groups such as peasants to challenge those seeking to exploit them (Burg, 2004), who may or may not come from the government. Research suggests that *tax revolt* and *tax rebellion* typically denote the act of refusing to pay taxes in order to challenge the legitimacy of the state to collect taxes (O'Sullivan, Sexton, & Sheffrin, 2007), whereas our observations suggest that *tax strike* more often refers to collective action taken against a particular form of tax collection or use. Given these trends, we advise that a future campaign use the phrase “tax strike” to best signal its strategy and aims.

Historical examples of tax resistance in Canada and beyond typically feature struggles by certain identity groups to carve out privileges or to protest perceived injustices or inequalities, such as: taxation without voting rights, a too-high tax rate, or unequal taxation between groups (Delalande & Huret, 2013). Among these examples, strikers were most effective when the group is able to mobilize enough members to significantly impact the amount of money collected by the authority and/or when coupled with violent resistance that disrupts public order (Manière, 2013; Heaman, 2013). From the 1930s to 1980s in Canada and the United States, tax rebellions against an overburdensome government appear to be the most commonly documented form (Sexton & Sheffrin, 1995; Burg, 2004).

In order to better inform a tax strike against C-IRG in 2022, we turned to the internet to learn from more recent examples that included a strategic aim, preferable related to the themes of defunding the police or promoting environmental and climate justice. While these examples are limited, we found that modern, progressive tax strikes have most often taken the form of unpaid property taxes targeted at local municipalities, like Dr. David Swann's tax strike alongside ALDP. We found that such campaigns may be lower risk for participants in the short term, because the penalty is often the application of compound interest, however unpaid property tax can result in the loss of property if the taxes and interest are not eventually paid back. Examples of and information about provincial tax strikes beyond applicable property tax were hard to come by, and due to the additional difficulty of variable taxation rules and regulations by province, we cannot advise on best practices at this time.

2. Key Findings

In our review of recent examples in Canada, the most common expression of tax resistance is unpaid property tax bills that target municipalities and/or provinces. We did, however, encounter information that could support a tax strike levelled at the federal government with the symbolic and disruptive gesture of withholding financial contributions to the federal budget through income tax.

At the federal level, Conscience Canada is the best example of tax resistance from whom we have learned tactics. We also found useful information from a similar organisation in the United States – the National War Tax Resistance Coordinating Committee (NWTRCC, 2021) – whose [website](#) is well constructed and offers resources for participants including how to resist, potential consequences, FAQ and contact support. Through these two groups, we identified a range of ways to resist federal income tax (see Table 1).

Table 1: Possible approaches to income tax resistance

Tactic	Purpose	Risk / Limitations
Purposefully earning below a taxable level	To legally reduce the quantity of money contributed to the government's budget	Does not communicate any particular message
Refusing to file a tax return	To avoid participation in tax process outright, and reduce the government's budget	Illegal and can result in penalties. Does not communicate any particular message
Filing with a frivolous position (i.e. manipulating or lying on tax forms)	To reduce the quantity of money contributed to the government's budget	Illegal, does not communicate any particular message
Filing a tax return and refusing to pay anything	To fulfil the legal requirement but reduce the quantity of money contributed to the government's budget	Can result in penalties, likely to lead to notice and collection
Filing and then refusing to pay a specific symbolic portion	To be disruptive to tax collection, keep money out of budget, send a message	Can result in penalties, may lead to eventual notice and collection
Including a letter of protest alongside tax return	Symbolic legal protest	Easy to ignore
Paying taxes in a non-compliant way, like using many small denominations (e.g. \$5 bills)	Mildly disruptive, symbolic legal protest	Annoying for both protester and public servant. Does not necessarily reach government

In our observations of recent cases, particularly in Canada, tax protests tend to be symbolic or an expression of a political stance that received little response from the government. However, the

alignment of taxes and budget issues functions well for consciousness-raising, and provides people an avenue to enact their moral beliefs and boosts support for larger campaigns.

As mentioned above, historical examples of tax resistance appear to have been most effective when a large group, typically with a shared identity/interest, amasses enough support for tax reform that the impact of their unpaid taxes effects government budgets directly. They are also often accompanied by violent resistance and/or violent suppression of resistance.

Among recent cases, most successful examples we encountered in terms of effectiveness were those that used tax strikes as one of many strategies in the activist toolbox, resulting difficult to draw conclusions on the impact of tax strikes alone. In some cases, the issues being contested were limited in scale and involved a geographically defined group, a neighbourhood community or group of boroughs, who won relatively small concessions. For instance, a group of Vancouver neighbours pledged a property tax strike if unhoused people in their local park were not provided with permanent, indoor housing (it was). In London, UK, a collective of residents affected by the expansion of an incinerator won a *delay* in the signing of a contract between council and company, which eventually went ahead. A federal anti-tax protest in Canada by the Canadian Taxpayers Federation successfully prevented a tax increase in 1995, however their strategy involved traditional mobilisation of citizens against MPs rather than an actual tax strike. The effectiveness of these protests also appear dependent upon circumstantial factors, such as the extent to which demands align with the interests of government and/or business in the area.

3. Case study: Conscience Canada

[Website](#)

Conscience Canada (CC) is an anti-war tax organisation incorporated in 1983 that promotes and supports conscientious objectors who wish to prevent their tax dollars from funding military action abroad. CC is also an advocacy group, they also aim to promote a change in law to allow Canadians the right to conscientiously object to military taxation, to defend freedom of conscience.

In this case, tax resistance is framed as individual – it aligns one’s actions with their morals (CC has connections to Mennonite communities). They express broader demands for the right to object to be protected and for Canada to reduce military spending and promote peace, however over nearly 40 years there has been little to no political change in response. CC has initiated political campaigns such as the support of Private Members Bills including Bill C- 363 (Conscientious Objection Bill) and Bill C- 373 (The Department of Peace Act). That said, the key purpose is to reduce the military budget as significantly as possible on an ongoing basis.

Conscience Canada (CC) has created a [Peace Tax Return](#) to be used in addition to the official Canada Revenue Agency (CRA) income tax return. The Peace Tax Return is a personal declaration of objection against contributing to military spending on grounds of conscience. Peace Tax Returns completed through CC website will automatically cc the Minister of Revenue, Minister of Finance, the local MP of individual filing, and the leaders of the opposition parties. There are two options depending on the situation of the person filing taxes. The first option is a declaration of conscientious objection to paying taxes that support the military sent to CRA without withholding any taxes. This option is used

by people who don't pay income tax, already have had their income tax deducted at source or do not wish to withhold or divert their taxes but want to state their declaration of conscientious objection. The second option is to withhold or divert an amount equivalent to the percentage of revenue spent on the military, as determined by data from the Public Accounts of Canada, or another symbolic (smaller) amount. The diverted money can be held in a Peace Fund managed by CC, however the organisation has informed us that managing this fund has been legally and logistically challenging.

Conscientious objection to military taxation is not currently considered a legal right in Canada, so tax resisters' refusal to pay is not considered legal. CC has recorded a variety of responses from the CRA, and they promote the understanding that *the government will eventually collect the tax money that is owed*. Participants often receive collection letters from CRA, and may push the issue by sending an additional letter to express their "objection to forced military tax conscription" (CC FAQs).

Lessons:

- Have participants sign a declaration supporting their stance.
- The government will eventually collect the taxes that are owed to them.
- There has been no successful legal defence to date of tax resistance as an act of freedom of conscience.
- An income tax strike would likely be a symbolic campaign used to gain media attention.

4. Case study: Alberta Liabilities Disclosure Project (ALDP)

[Website](#) | [Dr. David Swann's tax strike](#)

In January 2020, Dr. David Swann – medical doctor, activist with Extinction Rebellion, and former leader of the Alberta Provincial Liberal Party from December 2008 to September 2011 – held a press conference announcing his intention to withhold property tax on his home in rural Alberta. The decision was taken alongside the Alberta Liabilities Disclosure Project (ALDP), of which he is a member and Chair, and together they chose to have Dr. Swann withhold his taxes because it mirrored oil and gas companies who had been evading their own tax obligations to municipalities. "I guess it's optional to pay taxes," he said.

The press conference was held on the steps of the Alberta legislature building in Edmonton, with a small gathering of supportive friends and neighbours. News coverage in CBC (2020), CTV (White, 2020) and Calgary Herald (Weber, 2020) lasted about a week, even though David's strike is ongoing. Nobody has joined Dr. Swann in withholding their taxes because it was not called for outright, but some people in the province expressed their support – even those that have a stake in oil and gas could agree that companies should pay their fair share of taxes just like everyone else. The strike was relatively successful in drawing attention to the issue of suffering rural municipalities and unpaid oil and gas liabilities, however there was no response or reaction from the Alberta government.

When asked what he would do differently, Dr. Swann suggested that withholding taxes on a larger property in a larger municipality may have been more effective. He said that he could have encouraged widespread participation from the beginning, created a way to communicate and support participants, and document the scale of participation. Personally, he faced few repercussions for his

strike. The unpaid property tax will accumulate interest that must be paid within 3 years or the government will seize his property. He is not aware of any right-wing backlash or co-optation.

Dr. Swann also reflected on his experience dealing with the media, cautioning that mainstream news outlets are unlikely to cover a protest that appears to come from a “fringe” group, or based on unsubstantiated claims. He recommended taking time prior to launching to build a rapport with the media and provide as much evidence as possible.

Lessons:

- Be very clear about why taxes are being withheld, align action with cause.
- Cultivate relationships with the media in order to legitimize coverage.
- The participation of public figures can draw the attention of the public.
- Actively encourage participation, make support available to participants.
- Tax strikes may serve as a publicity stunt to raise support even when people do not participate.

5. Lessons from other cases

Defund Toronto Police – Change.org petition (Akiyama, 2020)

We came across this online petition and reached out to the organizer, who is a professor at the University of Toronto. His petition received 1 250 signatures but he stated that it did not really take off. This case may exemplify the limits of a small, online-only campaign that is not based on a foundation of grassroots organizing.

Stop the Edmonton Incinerator (London, UK) – <https://stop-edmonton-incinerator.org/about-us/>

A community-based property tax strike across North London was one element of a larger campaign against the North London Waste Authority (NLWA) that began in 2019. Other tactics include “legal challenges, deputations at Council meetings, provision of scientific data to councillors, waste reduction and recycling proposals, letter campaigns, information events, [...] and several public protests including: the blocking of the North Circular in September 2021; a blockade of the current incinerator in December 2021 and local doctor Edward Tranah’s three-day “Doctors Against Incineration” vigil and march (also in December 2021)” (Freedom News, 2022).

In this case, the authority targeted by protests (NLWA) and the impact of tax resistance was well aligned with their goals – the NLWA is funded by seven local councils who collect property (“council”) tax, so it is directing those same funds into the incinerator expansion. The campaign is also grassroots and clearly comprised of many active community members. Although delayed for several days, the NLWA signed the contract with the company to expand the incinerator on January 25 (Lynch, 2022), leading to further legal challenges from the campaign and residents (Gayle, 2022) and an escalation of their demands to the UK Parliament (Stop the Edmonton Incinerator Now, 2022).

Strathcona residents against homeless camp (Vancouver) – The community members nearby a large tent city in a park signed a [declaration](#) in August 2020 stating that they would withhold property taxes until three demands were met: (1) permanently closing the encampment by finding permanent housing for at least “300 unhoused residents”, (2) a government commitment to build minimum 4,000 social housing units, and (3) increasing spending in the neighbourhood on sanitation and mental health threefold (Thibault & Vikander, 2020).

The city responded to demands in April 2021 when the camp was cleared by the police and the majority of people living there were moved indoors – “the homeowners are adamant that it’s in solidarity with the un-housed campers, who they consider to be part of their community” (Larsen, 2021). It is not clear whether the housing offered was permanent, or if the remaining two demands were also satisfied, however the collective action of this community clearly provoked a response. With more time, this research group could perhaps reach out to the Strathcona Residents Association for more details on the strike action and the extent to which their demands were met.

Canadian Taxpayers Federation (CTF) – This organization exemplifies language typical of right-wing, anti-big government tax revolt, despite not actually organizing or promoting tax resistance of any kind. They get a lot of media coverage with their claims that position settlers as “tax payers” and Indigenous people as “dependants”, while using calls for accountability and transparency to substantiate their allegations of corruption that prop up an agenda to strip Indigenous rights and make First Nation people “Canadian” (Willmott & Skillings, 2021).

In 1995, the CTF advanced the *Taxpayer Protection Act*, legislation that would make balanced budgets a legal requirement while preventing future tax increases in response to the House of Commons’ call for an additional \$1 billion in tax collection. Their subsequent protest, while not constituting a tax strike, mobilized 230,000 petition signatories; large crowds in Edmonton, Toronto and Pickering; weekly anti-tax fax messages to members of parliament; and eager pro-protest coverage from newspapers and radio stations. Ultimately, only a minimal tax increase was adopted and the campaign was deemed successful (Burg, 2004).

6. Recommendations

Steps for launching a tax strike against C-IRG:

1. Adopt the term “tax strike”. Be diligent and clear in communicating the purpose of the strike.
2. The target of the tax strike should align with its aim (i.e., the RCMP is funded by the federal government → withhold federal tax*)
*A note of caution that within the RCMP, C-IRG is 70% funded by provincial budgets and 30% by federal (Murphy, 2022). This is a potential complexity that should be considered carefully.
3. Be prepared to provide high quality evidence of the issue being protested.
4. Build relationships with the media to establish trust (min. 2-3 weeks before launching).
5. Create a website or page(s) where people can get in touch, not only to participate but also to request more information. Include an address for media inquiries.
6. Host a press conference at the strike’s launch, with supporters and/or public figures present.
7. Call on people to join. Inform them about the risks, have them sign a declaration in support of the specific cause (ensure that both the campaign and the signatory receive a copy).
8. Communicate the protest (and its support) to the government – have participants submit a copy of the declaration with their tax return and/or send a file of signed declarations to key people in the federal government.

Possible strike tactics

If this report were designed to inform a more localized strategy, perhaps in British Columbia, we would recommend targeting the municipalities that contribute 70% of C-IRG funding and which have more direct connections to the climate activists and land defenders in those areas that are targeted by C-IRG. This could best be done through a community-based coalition that collectively withholds property taxes for a 1-3 year period at a scale significant enough to impact the municipality's budget. We recognize, however, the logistical limitations of this approach if such a coalition among neighbours is not already building momentum. A targeted property tax strike also requires homeowners in a particular geographical area to cooperate, and excludes those members or residents who do not pay property taxes. The federal income tax strike, on the other hand, has a wider scope in terms of who can participate (income tax as opposed to property tax, larger geographical limits), it is more accessible and can be quickly mobilised.

In reviewing our findings, we ultimately recommend adopting an approach that asks supporters to file their taxes as usual, and then divert a significant but not unaffordable amount of money away from their payment to CRA. Ideally, this amount would be equivalent to the proportion of the budget that goes toward the target of the protest (e.g. 7% for RCMP, or an unknown % for C-IRG), however there are risks to participants if the quantity is too large. The campaign should emphasize the link between federal income tax and funding for the RCMP, and the risks to taxpayers (most likely is a letter of collection, and payment of the amount outstanding) who participate should also be clearly communicated.

Supporters should provide CRA with a copy of the signed declaration stating the purpose of their incomplete repayment, and then divert the quantity of unpaid taxes toward another cause as a donation. We recommend an organisation or fund aligned with land defenders or other frequent targets of C-IRG. This serves two purposes: (1) to demonstrate good will and not outright tax avoidance, and (2) to fundraise in support of resistance alongside the symbolic protest. However, it is again important to emphasize that the unpaid quantity of taxes may still need to be repaid on top of the donation.

We do not recommend creating a fund from which this money could later be returned to taxpayers or paid to the government due to logistical complications (legality of such a fund, its ongoing management) following the experience of Conscience Canada.

Risks and limitations

Participants who divert money into donations should be made aware of the possible need to pay again. Perhaps the severity of risk could be mitigated by recommending a cap, or the maximum amount people should withhold, or suggesting that they make a symbolic donation that is not necessarily equivalent to the unpaid tax.

Those who do not owe income taxes or who have automatic deductions on their pay checks may not be able to participate by withholding payment. They could, however, sign the declaration and contribute to fundraising if they are so inclined.

The rise of right-wing populism in Canada could lead to co-optation or misrepresentation of the tax strike. One interviewee raised the possibility of land defenders or similar blockades being falsely equated with the recent Trucker Convoy. Our research suggests that the risk of this is low, however messaging should be carefully managed given the current political climate. Further, there appears to be confusion and prejudice among the settler public about how Indigenous groups in so-called Canada pay, receive, and manage tax revenues. We have encountered accusations of tax corruption, misuse, and dependency targeting First Nations that could prompt backlash against calls to reform the tax system in favour of land defenders. There is ample opportunity for education on these issues.

In order to avoid being portrayed or associated with right-wing tax revolters, we have recommended certain preventative steps. For example, we suggest the campaign follow a clear divest/invest model, as utilized in progressive campaigns such as *Defund the Police* and *Ottawa's 2021 Alternative Municipal Budget* (<https://www.altbudgetottawa.ca/>). It should be absolutely clear about why money is being withheld, and supported by withholding a specific, symbolic proportion of taxes that aligns with the case. This would be the divest part of the strategy, while the invest part would manifest as a redirection of money paid toward Indigenous land defenders and their struggles for Indigenous sovereignty. Additionally, we suggest that participants sign a basis of unity declaration supporting our principles and aims. Finally, as with any successful campaign, it would be essential to always be absolutely clear to our supporters, the government and the media about why we are withholding and redirecting our tax money so that no mistake is made about the progressive political nature and aims of the campaign.

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