

Mr. HANSON (York-Sunbury): And the man who is on the coast now. These men are in a different category from the men on Slater street.

Mr. REID: It might help if you did not put them in uniform.

Mr. HANSON (York-Sunbury): That is probably where we made the mistake. Go to the Jackson building and you see crowds of them.

Mr. MacNICOL: Saluters.

Mr. HOMUTH: There are forty in one office, and not one of them saw service in the last war.

Mr. HANSON (York-Sunbury): There is a tremendous army of them doing administrative work, men who never expect to be off the ground in the air force, or on the sea in the navy. Why should we not tax them? They are probably better off than they were in civilian life, and they never expect to fight. It is on the principle of sacrifice, that men may have to give up their lives, that we have exercised the right of granting exemption from income tax. Why cannot the officers of the department make a differentiation between these men? If they will do that, it will solve the problem.

Mr. ILSLEY: I think it is absolutely impossible.

Mr. HANSON (York-Sunbury): That may be so, as an administrative problem. I ask the question. If the minister says that that is out, then he has a situation where he will not give satisfaction to anybody.

Mr. ILSLEY: I know.

Mr. HANSON (York-Sunbury): But I think another effort ought to be made to deal with the matter. I thought the minister had an amendment to make. We must wait to see whether it is a solution or not. But there is no doubt about it that there are two diametrically opposed principles operating there. One class ought to have relief, and the other class should not. If you agree with me, let us grapple with it on that basis. Let us tax the one, and not tax the other. Surely the problem is not insoluble.

Mr. DIEFENBAKER: What justification has the minister for taking the stand that women in the ranks in the armed services in Canada and those who go overseas and are being sent overseas to-day, in the medical corps and otherwise, should not be entitled to the same consideration that men are receiving under the law as at present?

Mr. ILSLEY: I do not think there is much.

Mr. DIEFENBAKER: Is there any justification?

Mr. ILSLEY: What is the justification for discriminating between a stenographer in uniform and the one out of uniform? We are going to do some discriminating whatever we do. The attitude I object to is always taking the ground that we should eliminate certain discriminations which would cost the treasury money and throw additional burdens upon the taxpayer. I admit that whatever we do in this case there is going to be discrimination. I am going to propose an amendment, but I shall not have it ready until Monday. In the meantime I think we have plenty of work before us this evening. I know the amendment will not be satisfactory to everybody. It will be satisfactory to some. But it is going to be the best I can do under the circumstances. But do not, just for the sake of avoiding discriminations, throw out millions in taxes and think the problem is solved as simply as that, because that just creates other discriminations and, when it comes to the higher incomes, frightful discriminations.

Mr. HANSON (York-Sunbury): Take the case of the women. Why is it necessary to enlist women as stenographers? Can they not be taken on as civilians in these departments? I know there is a great attraction in the uniform for the feminine eye—

Mr. HOMUTH: The air force uniform.

Mr. HANSON (York-Sunbury): I have often wondered why so many people were enlisted in the air force who were never intended to do anything but administrative work. I was in the Jackson building within a year and was astonished at the number of young men there doing, not administrative work, but just purely clerical work—

Mr. CARDIN: Messengers.

Mr. HANSON (York-Sunbury): — messenger's work. Those people should not be in uniform at all. That sort of thing should be reserved for civilians, and those boys should be put on ground crews or they should be looking forward to doing national duty in the fighting forces. We have many of those fellows in the air force and, by the same token, in the navy, men who never took their feet off dry land. But they are all in uniform. I have wondered why we enlisted so many men who never get into action and never intended to get into action or who—this is a fair statement—under the system which governs them find it impossible to get into real action.