

but it is obvious that someone with a different view has the minister's attention.

The red book deals once again with the day care spaces but not with other significant issues affecting families in the 1990s. For example, it specifically addressed a child care system that enables parents to participate fully in the economic life of the country. That is on page 35, for members opposite.

In other words, do not stay at home, work. What about people who choose to directly participate in the lives of their child? Is this not valuable? When the Tories were in power they proposed Bill C-144 which basically stated that parents of children six and under would be able to double the child care expense deduction of \$2,000 in 1988.

• (1405)

For the benefit of larger families the plan would have removed the \$8,000 family limit for child care expenditures.

Parents staying at home to care for their children or those without receipts for child care expenses would have been able to claim an additional \$100 tax credit per child in 1988 and \$200 in years after that; not significant amounts, but recognition of the problem was a step in the right direction.

Bill C-144 was hammered by the lobby groups for subsidizing for-profit care and spending money on tax breaks as opposed to subsidized spaces. It died on the Order Paper, on October 1, 1988.

Day care advocates continue to claim that true equality for women cannot be achieved until a universal day care system is in place. I argue that a balance must be struck to encourage a system that enables parents to participate fully in the economic life of the country and/or if they so choose to participate fully in the raising of their children.

The key word and the key problem this bill is attempting to resolve is choice, eliminating the discrimination. The current legislative agenda does not recognize that people want the freedom and resources to choose what is best for their children. They are tired of governments and government bureaucracy trying to influence their actions through old-fashioned social engineering.

I recognize that child care comes under provincial jurisdiction. This is the federal contribution to that system. In conjunction with provinces they could discuss the various ways and means of developing the social safety net to target those who are truly in need.

Bill C-247 is of national interest as it addresses the highly contentious issues of national child care, funding for child care spaces, the discriminatory aspects of the Income Tax Act for

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individuals using non-receipted child care, the stay at parent. It encourages the focusing of social spending to the truly needy and provides families that are not in need of social programs with tax incentives to spend their money the way they see fit.

The time has come to bring tax laws up to speed with the modern era. We must modify present tax laws, not only to bring about greater fairness but to reflect the changes that have occurred in our society.

The Bolands from Calgary challenged the discriminatory nature of the Income Tax Act. The Schachtschneiders challenged the discriminatory nature of the Income Tax Act in its apparent favourable treatment of common law couples as opposed to married couples. Ms. Thibaudeau challenged the discriminatory nature of the Income Tax Act in its treatment of child care payment recipients.

Unless we act now the only way these issues will be truly addressed in the House is if the Supreme Court or the federal courts render a decision that contradicts or negates existing legislation. We have an opportunity as legislators to initiate discussion and action on this issue which, after all, is how things are supposed to work.

The Income Tax Act is by no means perfect. Bill C-247 would go a long way in addressing the reasons for the charter challenges. Contributions to the work force should once and for all be on the same level as contributions in the home. I recommend that we stop playing one off the other and start giving stay at home parents financial, political and social respect. They deserve the opportunity to work not only in the home but in the workplace as well. They deserve the opportunity to live the lifestyle they choose to live on their own without having to consider tax implications and the costs, the netbacks or the net benefits they are receiving.

As I mentioned, the five or six existing programs are just like the Income Tax Act. They make up part of the Income Tax Act, with 2,137 pages of convoluted, mixed up mishmash that is difficult to understand. If we took those six programs, combined and consolidated them to make two, one for over \$30,000 and one for under \$30,000, this government and parliamentarians would be proud to present a system of child care better than what we currently have.

• (1410)

Mr. David Walker (Parliamentary Secretary to Minister of Finance, Lib.): Mr. Speaker, I thank the hon. member for Calgary Centre for the opportunity to present the views of the government on this issue. I appreciate the time being set aside during private members' hour to give him, his colleagues and other interested people the perspectives that I, as parliamentary secretary, can bring to bear on this issue.