

Excise Tax Act

organizations for a sales tax refund similar to that which is granted to hospitals. Whoever is sponsoring the bill on that occasion can find what we will probably say by looking at *Hansard* of March 31, 1953. There the parliamentary assistant will find that his colleague the hon. member for Spadina as well as the hon. member for Eglinton and I spoke on the question. I am sure that the other members to whom I have referred will agree with me that the time has come for something to be done in this connection. We shall have more to say about the matter later, in case it is the desire of the committee to pass this one resolution today.

Mr. Rowe: I do not want to hold the resolution up, Mr. Chairman; but before it passes I should like to have some assurance that the parliamentary assistant and his minister might give some consideration to paragraph 4 (c) with reference to municipalities. I do not want to hold the resolution up beyond six o'clock, but I still feel we have not been given any real reason why the exemption is limited to articles whose price is over \$1,000 or why a motor truck should not be included as a necessity for municipalities, for such purposes as road cleaning, road construction and so on. I cannot help thinking that the government might well have considered these articles and might not have so greatly restrained their reductions. As far as I am concerned, I will be satisfied if the minister would agree to give serious consideration again to that item. I do not want to hold up the resolution.

Mr. Benidickson: Fairly serious consideration has already been given but it certainly can be reconsidered between now and the time of bringing in the bill.

Mr. Macdonnell: I do not want to hold the resolution up either, Mr. Chairman, but I do not feel altogether happy about the answers we have been getting, as I understand it, as to why this reference in paragraph 4 (c) "in excess of one thousand dollars per unit" is necessary. As I understand it, the suggestion has been made that it would be easier, in respect of smaller items, to abuse the statute by dealing in them. Surely the municipalities have, first of all, some conscience and, in the second place, they have to keep records. I would think that one ought to be able to trust them. But in so far as you cannot trust them or if you are not prepared to operate on that basis, it should be remembered that they have records. It surely ought to be possible to have records. If the reason which has been given is the only one, I should like to ask whether the matter could not be reconsidered before this resolution passes. I do not want to be less reasonable than was my colleague the hon. member for Dufferin-Simcoe.

Some hon. Members: Carried.

The Chairman: Shall the resolution carry?

Mr. Macdonnell: No; it is not carried.

The Chairman: Shall I rise, report progress and ask leave to sit again?

Some hon. Members: Agreed.

Resolution stands.

Progress reported.

BUSINESS OF THE HOUSE

Mr. Harris: Mr. Chairman, tomorrow and Friday we shall take estimates, beginning with northern affairs, continuing with fisheries and then agriculture.

At six o'clock the house adjourned, without question put, pursuant to standing order.