

*Income Tax Act*

George Williams University have signified their intention of meeting the parliamentary secretary of the federal minister to ask that their education costs be deductible. At the present time, regular students only are entitled to that privilege. Students of the arts faculty of the university of Montreal and those taking evening courses in any university are not considered then to be regular students by the government. In my opinion, they should be entitled to such a reduction. I would even go as far as to say that family heads should be allowed to deduct from their income tax all it costs them today to educate their children.

It is my considered opinion that the Income Tax Act should be revised and simplified in order that it may be understood by all Canadian citizens who have to deal with this famous problem of the income tax return.

It is the lower bracket salaried workers who are unfairly treated in this, because they have to fill their returns as best they can, since they do not understand all the wording and cannot afford the advice of those experts who always find a way to reduce the tax to a minimum. What is then to be feared in all that? I believe that the victim is always the low salaried worker, the small concern or the small merchant.

If the return forms were simplified there would be much less trouble for the general public, which has nothing but hate and contempt for the Minister of National Revenue. It is precisely because of the complexity and ambiguity of the Income Tax Act that the minister's experts should, in my opinion, try to simplify the language used in income tax returns.

If we had clear, simple and precise return forms that anyone could understand and if the expressions used were more familiar, all Canadians would be proud, at the beginning of the year, to pay what they owe to the government. As it is, the prospect of having to fill out a return in the near future is a nightmare.

Therefore, I feel that it would be possible to avoid such a headache for our constituents by simplifying the Income Tax Act.

Mr. Speaker, as representatives of the people, our duty here is to approve good legislation and fight bad legislation, but especially to improve legislation which needs to be improved and the Income Tax Act is certainly one which could stand improvement.

I feel that all members will support the amendment I wish to bring to this bill in order, once again, to be fair to the small wage earners of Canada and especially those of my riding, where the great majority of people belong to the working class and, all

[Mr. Plourde.]

things considered, find it hard to earn a living and have to work both in the daytime and in the evening to make ends meet. And why? To keep our largest industry, the federal government, going.

I move, seconded by the hon. member for Charlevoix (Mr. Belanger) that Bill C-95 be not now read a second time but that it be resolved that, in the opinion of this house, the said bill should be redrafted by the counsels, advisers, experts, translators and drafters of the Department of Finance with a view to clarifying, elucidating, explicating, vulgarizing, clearing up, explaining and bringing within the understanding of all concerned the provisions of the said bill, so as to improve the terminology, the lexicology, the phraseology and the punctuation thereof in order to avoid the complications, entanglements, uncertainties and ambiguities which tend to render the Department of National Revenue odious, despicable, despised and held in contempt by the public.

I hope, Mr. Speaker, that the members of the house will be happy to adopt that amendment.

**Mr. Deputy Speaker:** Order.

**Hon. J. W. Pickersgill (Secretary of State):** Mr. Speaker, I am wondering if this is an amendment or a dictionary. I am wondering also if that amendment is in order. I submit to Your Honour that it is urgent to decide whether it is or not.

**Mr. Gilles Gregoire (Lapointe):** Mr. Speaker, on the point of order. If the Secretary of State (Mr. Pickersgill), whose knowledge of the procedure is well known, is only wondering if the proposed amendment is in order, I claim that it is.

[Text]

**Mr. Deputy Speaker:** I might say that off-hand the proposed amendment would appear to be anticipating the committee stage, where it is possible to suggest that certain changes be made by way of amendment to a bill before the committee; but if any hon. member has any comments to make before I make a formal ruling I would be pleased to hear him on the point of order.

**Mr. Pickersgill:** Mr. Speaker, because I do not want to encourage amendments at any stage I had hesitated to suggest that what is sought to be done by officials outside the house would be a more appropriate task for the members of the house who are elected for the purpose of legislating, and that the hon. gentleman would have an opportunity when we reached the committee stage to put forward "le meilleur français qu'il désire dans le bill", but that there did not appear to me to be any reason why we should depart from the normal rules and, on the second reading of the bill when we are only considering the principle, seek to anticipate all the details which by our rules are taken up in committee.