

which represents a loss of over \$700 million for the government.

[*English*]

Mr. Peters: Mr. Speaker, I rise on a point of order. I have been listening very carefully. What we are hearing is a summary of what has been done in terms of income tax changes for all citizens. It is very interesting, but the motion before us directly relates to a special exemption for firemen because of their exceptional duties. I suggest the hon. member stick to the motion.

[*Translation*]

Mr. Clermont: Mr. Speaker, if, as stated by the hon. member for Villeneuve (Mr. Caouette), he wanted his motion to be carried, having informed the House that he had moved it for the second time, if the hon. member for Villeneuve was really sincere, why did he not move his motion and resume his seat instead of talking for 20 minutes?

[*English*]

Mr. Peters: Because the last time they talked it out.

[*Translation*]

Mr. Clermont: Mr. Speaker, if the hon. member for Timiskaming (Mr. Peters) would give me three more minutes—and if he had not interrupted me, I would have finished my speech and another member on the government side or from another party could have made his speech.

In response to the needs created by new economic realities, the Income Tax Act provides for some deductions for child care, employment and educational expenses, incomes derived from interests, dividends or pensions other than the income from the government universal pension system. Finally the act provides for deductions up to certain amounts for contributions paid to registered home ownership savings plans—RHOSP—or registered retirement savings plans—RRSP. For the information of the hon. member for Timiskaming, I am almost through.

● (1732)

[*English*]

Mr. Peters: On a point of order, Mr. Speaker. This is an intolerable abuse of the rules. The hon. member who has the floor has not once mentioned the subject we are discussing but has been speaking in general terms about the Income Tax Act. I should like you to bring it to his attention that he should stick to the motion.

The Acting Speaker (Mr. Turner): I suggest all members get back to the subject under discussion, volunteer firemen.

[*Translation*]

Mr. Clermont: Mr. Speaker, the hon. member for Timiskaming (Mr. Peters) says that I did not mention to the House

Income Tax Act

the subject matter of the motion; he undoubtedly did not hear me, but I did mention it.

Mr. Speaker, I will conclude by saying this: in order to face these realities and to recognize the very important work done by volunteer firemen, I recommend to the Minister of Finance (Mr. Chrétien), as some of my colleagues did on various occasions, that in preparing his budget, the Minister of Finance raise from \$300 to \$1,000 the deduction which has been in existence for about 20 years.

[*English*]

Mr. Robert Daudlin (Parliamentary Secretary to Secretary of State): Mr. Speaker, I think the hon. member for Villeneuve (Mr. Caouette) should be congratulated for once again bringing this matter to the attention of the House. I think it should not go unnoticed that this same matter has been brought forward from all sides of the House. I can recall in my short term in this House the hon. member for Bruce-Grey (Mr. Douglas) bringing up this subject. That was in the last sitting. Great words were said on all sides about what should or should not be done.

There seems to be general agreement that the efforts of men and women who do give of their time in this kind of endeavour should be recognized. They do, in fact, already receive a measure of recognition not accorded to any other segment of our society. It seems that the \$300 allowance which is currently received from the government, municipalities or other public authorities for expenses incurred by the firemen is something no other group receives in our society. That these firemen are performing emergency duties, we agree. We agree as well that damage might occur to their personal belongings and that there should be deductions recognizing this kind of expense.

It may be that this is not sufficient. It may be that the suggestion the hon. member for Gatineau (Mr. Clermont) is making to the minister is one we would have to recognize. But we should not fail to acknowledge that there are other groups which should be considered as well. I think, for instance, of the Volunteer Ambulance Association which has an organization not in my riding but in the riding adjacent to mine. I believe they call themselves the Amherstburg, Malden and Anderdon VAA. This consists of a group of individuals who go out and fight fires and who risk their lives as well. They are out on the highways on call in all kinds of weather, they save their community a great deal of money and they subject their goods, their clothing and their lives to jeopardy.

It occurs to me we might be acting illogically if we were to respond only to the volunteer firemen. I ask this question without diminishing in any way the merit of their case for an increase: Would it be right and just for us to respond to a cry from all volunteer firemen and their associations without bearing in mind there are other groups which deserve the same kind of recognition?

I acknowledge what the hon. member for Villeneuve has said about these groups. I have received all kinds of letters on this from my riding, a rural riding which of necessity has numbers of volunteer fire departments. We all recognize that