distinctly economic flavour to it I would say, but based on economics of the modern kind, where economic analysis is combined with a profoundly humane sociological approach. It takes an anti-poverty stand. It takes a very economic approach, but a new kind of economy, which combines dollars and cents with a very humane sociological approach.

## • (1045)

So it covers its inhumane acts with its very humane-sounding rhetoric in order to deceive the people. From the election campaign until today, we have seen that this government has no shame about fooling the people as it has done.

I will quote you a passage from an article by Laurent Laplante published in *Le Droit* on April 12. Speaking of the ineffective measures being taken by the Liberal Party of Canada to support economic growth, he says: "The Conservatives, by concentrating their whole attention on the inflationary threat, finally dragged Canada into the first fully made–in–Canada recession. Mr. Martin has decided to do better; he wants to make this recession go on forever." I find that this passage says a lot about the difference between the Conservatives and the Liberals and I hope that we will soon be out of this regime with our heads held high, with dignity and a real plan for society, a plan to create jobs, a plan for full employment in a sovereign Quebec that is open to the world and takes a responsible attitude to the challenge facing us in an era of global markets.

Thank you, Mr. Speaker for giving me this opportunity to talk about what this government has done since the first reading of Bill C-9.

## [English]

Mr. Ray Speaker (Lethbridge): Mr. Speaker, certainly it is a privilege to be able to make a few remarks on third reading of Bill C-9, an act to amend the Income Tax Act.

I must confess that I have certain mixed feelings about addressing the bill. It introduces measures that were introduced by a previous government, and here we are today putting the measures into law. In a sense it is kind of a reverse process.

When a government enacts or wishes to carry on some type of policy or objective it should move the legislation into the House, pass it and then implement the programs. We are kind of following a reverse procedure that certainly gives me mixed feelings in my legislative responsibilities. However it has happened and we are here today examining the bill as such.

On the one hand it would seem only prudent that we support the bill. It is generally referred to as a housekeeping bill. As I have said, much of the policy in it has been enacted during the past year and we are just getting around to proclaiming the law today.

## Government Orders

In my presentation I will not pretend for a minute that it would be anything but irresponsible of us to oppose these measures merely on principle because of the circumstances. On the other hand I wish to make clear there are some principles to which I am strongly opposed, as is the Reform Party.

The Income Tax Act, as we all know, has become a very unwieldy monster symbolizing what many Canadians see as the problem with government in general and that in general there is just too much government for all of us.

The last attempt by a government to amend the text and change it led to other kinds of reforms. It led to an income tax surtax, an alternate minimum tax, tax deductions, tax credits and the complicated GST that is before the finance committee at the present time. All these have rather confused the matter.

## • (1050)

We as Reformers believe it is time to review the Income Tax Act and the variety of methods and means by which we collect funds to operate government. We think it is most important at this point in time. Even the forms need revision.

Today I was given an article from a newspaper about the fact that Revenue Canada workers have been issued a memo inviting them to consult with some of their colleagues in filling out their tax returns. The memo says: "The time for filing your income tax return is approaching. Should you require any information or assistance in the preparation of your return, you may contact one of the employees whose name and location appear below".

Not all citizens of Canada have that privilege, but the point we want to make is made by the writer of the article and others who have commented on it: if tax department employees cannot figure out how to fill out their own returns, imagine how the rest of Canadians feel. That is a very apt comment under the circumstances.

An hon. member: Make all MPs do it here. That will help.

Mr. Speaker (Lethbridge): Right. That is what should happen here, to see if we need consultation or not.

That is an impression. It is certainly a comment on the complications of the Income Tax Act. I want to speak about that in my remarks today and where we feel the process should go in reviewing the tax collection system of Canada.

I would like to make clear there are some good aspects to the bill. We would like to see the government continue with some of these programs and certainly improve on them as we proceed in the legislative session.

We know young people today cannot afford to buy homes because they are paying too much tax. We should look at some of the details. While total incomes per capita have increased 170 per cent in the last 10 years total direct personal taxes have risen