

Income Tax Act

Mr. Mayer: I am not suggesting that you set up tax zones. I am suggesting that we back away from the tax system and try to take a look at it in terms of an incentive to help people produce. What we have now is a system where people back away from production because they are afraid that if they produce too much, they will become too taxable and will have to give the money to the government. We run into this all the time when we try to hire someone. They do not want to work, because if they work too much they will be paying too much in tax. There is no incentive for them to work because they can collect unemployment insurance. That is the kind of mindset to which I referred.

When the Parliamentary Secretary asked whether we should go on an accrual basis as far as farming is concerned, he should know that you would literally need an army of accountants to verify these things. Everyone who pays taxes as a farmer would have to have an audited financial statement at the end of his tax year. That, in many ways, would be simply counter-productive. Frankly, I do not know how one could possibly make it work on any kind of realistic or fair basis. That is the first thing I have to say, Mr. Speaker, about the difference between a cash system, as far as reporting farm income is concerned, and the accrual system, without getting into the meaning of a cash system and an accrual system.

I listened with interest to a comment made by my colleague, the Hon. Member for Medicine Hat (Mr. Hargrave) who pointed out—and perhaps the Parliamentary Secretary would listen to this—that the Alberta Government is addressing the problem associated with farmland being bought up around cities. The most prevalent two cities are Edmonton and Calgary, obviously. The land is being bought up for future industrial development or zoning as far as housing is concerned. The Government of Alberta is apparently addressing this problem and coming up with something which apparently is worth looking at. I suggest that if the Parliamentary Secretary is not already aware of this, he should either talk to the Hon. Member for Medicine Hat or someone from the Government of Alberta to see what kind of steps it is taking to alleviate some of the problems in that area.

There are some problems. I do not doubt that. However, it seems to me problems are almost implicit when you get into an amendment which is not quite as thick as a two by four, but at least as thick as an inch board. I do not know how anyone could possibly understand the Income Tax Act. The basis of our whole taxation system is that it be voluntary and that people want to comply with it. Most people in this country still have a sense of fair play and realize they have to pay taxes, although they do so grudgingly. In most cases they pay their full share. However, when the tax system is so complicated that they are not sure whether they are taking full advantage of all the different sections in the Act, then it becomes very easy for people to rationalize that they should perhaps try to cut some corners or try to get by with paying less tax than they would normally pay.

A lot of people I talk to feel that this Government has a conspiracy, a planned conspiracy, to regulate everything, to

take everything over. I do not see any evidence of that, Mr. Speaker. I believe one can accomplish the same results or leave the same impression by being ignorant, very stupid and very greedy. I think that is the indictment we can lay at the feet of this Government. It is not an indictment of complicity or of any great or grand insidious scheme. It is simply that this Government is overly ignorant, excessively stupid and, above all, greedy in what it wants to take out of the pockets of Canadians at tax time.

We heard an exchange here between the Parliamentary Secretary and my colleague, the Hon. Member for Western Arctic (Mr. Nickerson) about how the Government should have proceeded in terms of getting these amendments through at the proper time so we are not forced to pass them in haste before the end of the year, with people's refunds being held up. I point out that the Budget was brought down back in April. Surely to goodness the Government could have organized its time in such a fashion that we could have had this Bill before us long before the Christmas adjournment. I find that—

Mr. Fisher: We had the Ways and Means motion. You had it virtually verbatim.

Mr. Mayer: But why did we have to wait so long to get the Bill itself?

Mr. Fisher: Because it is only the final product of consultation with the public. You had it virtually verbatim.

Mr. Mayer: I realize all that, but the point is still a valid point in the sense that we in the Opposition do not want to hold up the Bill unduly. We want to see that the people who have tax refunds coming to them in 1984, as a result of tax they paid in 1983, receive that refund as quickly as possible. Why could we not have had this Bill a couple of months ago? I do not understand that. In fact, I had a letter today from someone who does not yet have his 1982 tax refund. That does not make any sense. But let me talk a little bit about some of the things that could have been in the budget, Mr. Speaker.

● (1750)

Mr. Fisher: Filibuster.

Mr. Mayer: He talks about filibuster. Any time the Government does not get its own way, it says "filibuster". I find that unfortunate.

Mr. Fisher: It is true.

Mr. Mayer: If the Hon. Member wants to be fair about it, I think he would have to say that a lot of us on this side have attempted to make very useful suggestions to the Government, but the Government chooses to ignore them. In any event, "filibuster" is not a proper term because it is an American term which applies more aptly to their rules than it does to the rules in this House.

I will ask a rhetorical question, Mr. Speaker, in the sense that I do not expect to get an answer, but nevertheless a real question which I am asked by the people who sent me here to