

Income Tax Act

and I do have some concern about the problems faced by individuals who are unemployed.

Mr. Stevens: You will have a new stint coming up after the next election.

Mr. Cullen: Frankly, I think we have more important things to talk about.

Mr. Stevens: Let's get on with it then.

Mr. Cullen: We have more important things to talk about right now when we are talking about this program and not the election.

Interestingly enough, all the provincial finance ministers have endorsed this particular piece of legislation. They have been over it. They have in fact had a full briefing, and have indicated their full support for this particular program. The opposition across the way have indicated to us their support and we do appreciate the fact that they are going to expedite passage of this bill.

Mr. Alexander: Even though it is full of holes.

Mr. Cullen: In answer to the hon. member for South Western Nova, if DREE assistance is given as an incentive to increase the capital cost there will be no impact whatsoever. This program in fact will be available.

In the event DREE assistance is given to help with jobs, then the full amount of the tax credit will be given under this particular program, but in so far as DREE is concerned they will be looking at the particular form to see what impact this would have on the kinds of incentives and the amounts of money that would be made available. So it will impact to some extent on DREE in that particular region, but not where the incentives are given to increase the capital cost aspect.

I believe the hon. member for South Western Nova asked whether a firm which cuts down on its employment could apply. I can best say that it is in looking at the employment base, that an employer can measure the increment to his work. In the case of seasonal work the employment base would be the level of employment during the equivalent period of one year earlier. If it is in the case of on-seasonal employment, then the base would be the average level of employment during the eight weeks preceding the application. In the case of employment in heavy capital goods or the construction industry where employment levels tend to fluctuate widely but not necessarily seasonally, the base would be the greater of that reflected by the approach taken in either one or the other of the examples given, so that whichever one works in the least interests of the employer, that is the one which would be made applicable.

With respect to the job experience training program, a credit will not be given to employment which already receives support under other federal, provincial or municipal job subsidy plans. Persons who have worked for the employer within the previous eight weeks will not be referred by the Canada

[Mr. Cullen.]

Employment Centres, so that the JET program, being a federal program, would not be applicable.

Miss Campbell: Mr. Chairman, I would just like to go over the point the minister explained respecting DREE. I would interpret his explanation as meaning that it would be up to the company which benefit would be best, either to apply for DREE assistance for job creation or to apply for a tax credit. I assume DREE officials will probably be explaining that in future.

With respect to the level of employment, instead of directing my question at two months out of four months possible employment, what about a week? For example, if a person can only obtain employment for two days, 24 hours in a week. You have a maximum of 40 hours, so I take it you would have a minimum of 24 hours or even 20 hours. The maximum is mentioned in the press release but there is no minimum.

Mr. Alexander: I rise on a point of order.

The Deputy Chairman: The hon. member for Hamilton West on a point of order.

Mr. Alexander: Mr. Chairman, I know I am a little late in arriving but we all have some significant interest in this bill. However, I am a little confused by this procedure. I notice the hon. member is directing her comments to clause 1 which I understood was used for debate purposes only. I am listening to my friend, the NDP House leader, who knows much more than I do of this procedure and I would not quarrel with him; he is the expert. When I am finished, he can stand up and give his opinion as to what the ruling should be.

● (1732)

We are now asking questions which could come up a little later. I am wondering if the procedure is correct. As long as I have been here, and I have not seen a change, when you call clause 1 it is for the purpose of debate only. Without any further ado, as they say, Mr. Chairman, will you kindly advise what the procedure is at this time.

The Deputy Chairman: The hon. member for Hamilton West has asked a question. When clause 1 is a short title, it is stood. If it is a long clause, there can be questions and answers. A member can make a speech for at least 20 minutes and then speak a second time. The number of times a member can speak is unlimited.

Miss Campbell: Mr. Chairman, when I was interrupted, I was talking about the level of employment, and I referred to the period of 20 weeks. In the press release, a maximum of 40 weeks is mentioned. I have not had an opportunity to study the bill in depth clause by clause. I just wonder if the interpretation will be a qualifying period of 20 weeks, 25 weeks, or what minimum is necessary in order to qualify for this tax credit.

The minister has mentioned the different interpretations of employment for three months. Perhaps he can enlighten us as to what full employment means for a week's employment. He has answered my other question.