

Mr. HANSON (York-Sunbury): Just a cheap jibe.

Mr. JACKMAN: It essentially implies that I speak for one particular interest and not for the generality of the people. If the minister will review some of my remarks he will realize that I speak for all classes at different times. I represent a constituency in which are people of the lowest income brackets and of the highest income brackets. I hope I speak for all of them at different times. There is perhaps a certain reason for speaking on behalf of some people more often than for others, because of the type of legislation the minister brings down. I ask that his remark be withdrawn.

Mr. SPEAKER: I thought the house realized that I had given my ruling. I do not think there was any motive imputed by the Minister of Finance in anything he has said.

Mr. A. G. SLAGHT (Parry Sound): Directing myself to the topic last discussed by the hon. member for York-Sunbury (Mr. Hanson) just before he sat down, as you, Mr. Speaker, indicated it was proper to do before you leave the Chair, I want to say a word with regard to the discrepancy, the lack of proper relation, if I may so put it, between what is left, after the tax is taken, to the unmarried man, to the married man with a wife and without children, and to the married man with four children. I was greatly impressed by the remarks which the hon. member for Rosedale (Mr. Jackman) made with regard to that question; and I do not at all confine myself to the higher bracket people. Perhaps the confusion which has arisen with regard to this subject is attributable to the fact that the minute a complaint is made that, for instance, the \$2,500 a year man is taxed too much when he has four children to support, the answer is made by the administration, "We are doing more for him than we were doing last year." What has that to do with it, if we were entirely unfair to him in last year's taxes?

The point I would ask the minister to reconsider is this—and I will just take the \$2,500 a year man as one illustration. Under the present taxation, if he has four children, he is left with an allowance of \$432 more than is permitted to the \$2,500 a year man who has a wife but no children. As the minister indicated in his remarks the other day, that means that the man with four children is left with \$108 per child more than the man who has no children at all to support. Is that enough? Of course it is not enough; and it is not sufficient if we look at it from the point of view of what is left to the man who earns \$2,500 a year, and has no children, to support only himself and

[Mr. Jackman.]

his wife. It may be that the remedy is to raise the rate against the man who has only his wife and himself to support; to tax him more.

Mr. HANSON (York-Sunbury): Or the bachelor.

Mr. SLAGHT: What the hon. member complains of, and what I seek to complain of is that the obligations of the man who has four children are too onerous in relation to those imposed on the man who has no one but his wife and himself to support; that the state has not put them relatively in a fair position. However, I am quite in accord with what the minister pointed out. The minister corrected it to-day, he put it accurately; the hon. member for York-Sunbury did not put it accurately. At page 1966 of *Hansard* the minister is reported as saying:

I want to say very emphatically that in no income taxation system that ever existed in this or any other country has there been provision for the maintenance of children out of the tax savings.

Of course there has not; that statement taken by itself is unanswerable. But it is not the point that is being raised at the moment. The point is that in this country we are definitely discouraging the raising of families unless we readjust taxation as between people without children and people who are rearing children. That is the whole question, and I would like the minister to consider it from that point of view alone. If there is a remedy, he and his able advisers can find it, and somewhere else they can find something to make up for the easing of taxation against married men with four or more children so that they will have more left to support them than they have to-day after paying proper taxes. That is all there is in this point, in my submission.

STRIKES AND WAGES—RATIONING OF BUTTER AND  
OTHER FOOD PRODUCTS—INCOME TAX—  
AMENDMENT OF MR. ROY

Mr. J. SASSEVILLE ROY (Gaspé): There comes a time in one's life when he must stop and glance at his achievements in order to mark the exact point he has reached and make sure he is going in the right direction. This is true also with regard to any important undertaking, such as the pursuit of our war effort. According to what we hear from the man on the street, from the workers in the different industries, from farmers, and gather from letters sent to editors of newspapers or to members of parliament, there is a steadily growing discontent among the people of Canada. There are many reasons