

Income Tax Act

dilemmas that confront us in debating this proposal, because in the words of the hon. member for Lanark-Renfrew-Carleton, we are comparing plums and grapefruit.

We can talk about a variety of different fruits including grapefruit, lemons, apples and plums, just as we can talk about many forms of entrepreneurial enterprises. A co-operative movement is one, a corporation is another and the C.N.R. and Air Canada are another form. However, when you try to apply the same philosophical principle to Air Canada that applies to a private enterprise or corporate structure, it is like trying to find some similarity between grapefruit and lemons or apples and plums. That is just what is happening here in sections of this bill. These proposals do not distinguish fundamentally between the co-operative movement and an ordinary corporate entity.

As I said earlier, in my area of the country just about every town has a viable local co-operative of one form or another. There are many credit unions in the Annapolis Valley and throughout Nova Scotia. The hon. member for Hillsborough said this morning, there was a man called Dr. Coady at St. Xavier University who is famous for his work in the co-operative movement. He was the initiator of the famous Coady Institute. The book that outlines his history is entitled, "The Man from Margaree." He was known as a man who contributed to areas far beyond the confines of the relatively small area in which he worked, lived and died. His contribution to the co-operative movement stretched not just from coast to coast but to the international scene as well. Thus, I feel perhaps a little more emotionally involved and concerned about what is happening and what may happen to the co-operative movement after these changes than I might otherwise. I had the privilege of meeting Dr. Coady. I know others who knew him better than I did, but in view of the fact that this great Canadian did so much for so many with so few chances to make a contribution, his contributions should have been recognized even more than I think it was at the time.

While I talk about Nova Scotia and the fact that the co-operative movement has a very real history in that Atlantic area, it obviously goes far beyond that. The statistics from the Department of Agriculture for 1969 show there were 2,373 co-operatives in Canada with 1,690,000 members. That is not a mean or small group of Canadians. I believe most of the members are from the so-called rural areas of Canada, certainly small towns, villages and other rural parts of our society, but that does not mean that co-operatives do not exist in urban centres. The contribution of these co-operatives has resulted in the distribution of many products, including a lot of fruit, grain and potatoes.

When we talk about the co-operative movement we are talking about something that perhaps does not directly affect people in the city, but does directly affect people in the rural areas. The Parliamentary Secretary to the Minister of Finance sits there swinging his little hearing aid. I am glad he is doing something to show some life, because there has not been much life shown or much interest in listening to some of the constructive suggestions from members of all parties, including his own.

The hon. member for Essex had the intestinal fortitude to stand in the House and say what he thought about this

bill. He sits over in the government ranks, but I do not know how close he will be to the government following his speech this morning. There are other members in the House on both sides who have said what they thought about this bill. I will not embarrass those on the government side by mentioning them, but they have strongly condemned this theoretical, unworkable and impractical suggestion which affects co-operatives, particularly as there has been no stated reason for the change. The parliamentary secretary is showing some life, and perhaps I can stir him even more by suggesting we have had three series of amendments. On October 22 we were given 96 amendments, on October 29 we were given 28 more and on November 16 we had 8 more. We now have amendments to the amendments to the amendments.

Mr. Mahoney: Mr. Chairman, I rise on a point of order. I hope as the hon. member continues his remarks he will reconcile his statement that we have not paid any attention to the serious recommendations on the one hand with his criticism of the number of amendments which have been presented as a result on the other hand.

Mr. Nowlan: The parliamentary secretary has raised a point that is at least interesting, and which I will attempt to answer. He knows as well as I do that the first batch of amendments, numbering 96, were presented the first day we started to debate this bill, long before he heard some of the reasonable suggestions from this side.

Mr. Mahoney: They have been on the table all summer.

Mr. Nowlan: There has to be some credit given. Some of the amendments affecting credit unions did go a long way towards resolving some of the dilemmas which would be created if the original legislation had gone through unamended, but the parliamentary secretary tells us that these amendments were brought in as a result of the reasonable suggestions from members of the opposition. I would like him to point out, apart from the very technical amendments, one amendment that was the result of a suggestion by the opposition. These amendments were required because of the sloppy draftsmanship to be found in the original bill. The legislation could not possibly work without the amendments. I do not want to digress any further from that point.

Mr. Mahoney: I bet you don't.

Mr. Nowlan: There have not been any substantive or meaningful amendments to this bill since this debate started.

• (2:40 p.m.)

Mr. Mahoney: Wrong.

Mr. Nowlan: If there have been, let him stand in his place and tell me. Let us get away from this digression. I hope it is not taken from my time. I know I have only 20 minutes in which to speak and many members are excited and interested in participating in this debate because it concerns the fundamental matter of the kind of society in which we want to live. The minister, unfortunately, in drafting this bill has not—