

*Deductions for Volunteer Services***INCOME TAX ACT****SUGGESTED AMENDMENT TO PROVIDE DEDUCTIONS FOR VOLUNTEER SERVICES PROVIDED FOR CHARITABLE ORGANIZATIONS AND GOVERNMENT AGENCIES**

The House resumed from Friday, November 7, consideration of the motion of Mr. Reynolds:

That, in the opinion of this House, the government should consider the advisability of amending the Income Tax Act to provide for deductions for volunteer services provided by a taxpayer on behalf of either a charitable organization or a federal, provincial or municipal agency.

The Acting Speaker (Mrs. Morin): Is the House ready for the question?

Mr. J.-J. Blais (Parliamentary Secretary to President of the Privy Council): No, Madam Speaker. On this particular motion I understand that the hon. member for York South (Mrs. Appolloni) will be leading off the debate on behalf of our party.

● (1600)

Mrs. Ursula Appolloni (York South): Madam Speaker, may I start by commending the hon. member for Burnaby-Richmond-Delta (Mr. Reynolds) for having brought this issue before the House. If I join in the debate it is in a spirit of constructive criticism rather than destructive nihilism. As I said, I commend the hon. member for the dedication and tribute he has paid to the volunteer sector which, until now, has all too frequently been treated with reactions widely ranging from enthusiasm to polite tolerance, and thinly veiled apprehension, to downright exploitation.

Personally I firmly believe that the presence of a strong, creative and dynamic voluntary social service force is of vital necessity to the social and economic well-being of the community. If the government is to serve the community in a way best fitted to its requirements and aspirations, then independent links in providing information about needs and gaps in services is essential, and who better than the private, independent member can assess the real human needs of that community?

More and more the peer or lateral view is accepted as authority rather than the generational or hierarchical one. More and more organizations are seeking their board members among individuals who are noted for their special experiences and personal involvement rather than, as was the case before, among those who were sought for their wealth, status or connections. In the social field particularly workers recognize that people within the situation are the ones who really perceive and can attack the problems. It can thus be argued that an ex-inmate is probably the one with most expertise on the needs and aspirations of prisoners, and that a reformed alcoholic can best help the habitual drunk. The list includes many other sectors and in each, indeed, volunteers are already working with remarkable success.

Perhaps the most pressing need of a rapidly changing society is the necessity for innovative and even experimental action, but all too often institutions tend by nature to react rather than to initiate. My own city of Toronto provided an example of this in the immigrant community. For years immigrants had been left very much to their own

[The Acting Speaker (Mrs. Morin).]

resources with consequential hardships, isolation, and other grave social and economic results. This was harmful not only to the immigrants themselves, particularly where language and cultural values were concerned, but also to the recipient community as a whole.

That these problems were recognized and alleviated was due in a large measure to the efforts of three independent individuals, themselves immigrants, who over the years volunteered their indefatigable efforts toward the eventual establishment of an institution now dedicated to the integration through education of these immigrants. I am happy to remark that one of these volunteers of whom I have just spoken sits on this side of the House; he is the hon. member for Davenport (Mr. Caccia). However, before those services were instituted, there was no existing establishment which could have carried out the invaluable work done by COSTI.

In other words, even if tax amendments such as the hon. member for Burnaby-Richmond-Delta now advocates were allowed, people such as the three I described above would not benefit because the ideal to which they contributed their efforts did not exist, and therefore could not qualify as a charitable institution. Surely there must be countless similar examples.

I would now like to cite an example of a different kind, but again of the impossibility of benefit as proposed in this bill accruing to the volunteer. I refer to people who are themselves on welfare and yet do incredible good for their fellow men at the bottom of the poverty scale. The person who runs a hostel to help destitute women in Vancouver is a prime example. The mission is operated entirely from donations received. The organizer herself lives on welfare, and therefore could not benefit from tax concessions for the simple reason that she does not pay tax.

Finally I would like to add yet another example to prove why a proposal such as the one under discussion would heap upon a special sector of our society yet another inequity. Although happily the composition of the volunteer force is rapidly and dramatically changing, the fact remains that according to a recent study entitled, "Volunteers, the Untapped Potential", the largest single category, that is 52.9 per cent of volunteers, is found in the occupational category of housewife, and here again not too many housewives have to pay income tax and therefore they do not fill out income tax forms.

Even the finest of human legislation contains loopholes and inequities, but when the inequities are as obvious as they are now, then I believe that we should oppose even the proposal.

There are other considerations too. While many charities welcome volunteers, many need cash much more than they need volunteer service. This latter category would undoubtedly be prejudiced by such a change in the law. Organizations such as Save the Children Fund, UNICEF, and others such as humane societies, are examples. Look at the Red Cross—it and society will benefit more by having a surgeon operating in a hospital and donating his fee than by rendering his services to drive a car.

The administration of the scheme would create a horrendous problem, and more important still, especially in view of the present economic situation, it is estimated that the