

Distribution of Goods and Services

• (8:20 p.m.)

Let us now consider the great traffic congestion in the greater Montreal area where two and a half million people live. Get out into the streets of Ottawa when everybody is leaving work. It is the same in every other major city in Canada. The automobile is a necessity. Why does not the government give the city-dweller the same privilege as is given to the farmer when it comes to depreciation allowances applicable to necessary means of transport? We are bound to recognize that the automobile is a necessity if one is to work and live in a modern city.

I think we ought to go a step further and say that education is a necessity. We must give practical recognition to the importance of education by saying that when a boy or girl is attending university and still living at home, the education fee can be claimed as a tax exemption.

I see you are becoming a little nervous, Mr. Speaker, because my time is running out. There are a couple of further points I should like to make. I contend it is wrong to train people and then prevent them from earning all they are capable of earning, to discourage them by the provisions of our tax laws. This, too, is a situation which ought to be dealt with by amendments to the Income Tax Act.

Mr. Speaker: I regret to interrupt the hon. member but his time has expired. He could continue, of course, with the unanimous consent of the house.

Has the hon. member the unanimous consent of the house to continue?

Some hon. Members: Carry on.

Mr. Horner: Thank you, Mr. Speaker. I am short of time. I have tried to speak as fast as I can. I shall make the rest of my remarks as brief as possible.

I was saying that having gone to the extent of providing schools and universities, we ought to allow those who have benefitted from these studies to earn whatever they are capable of earning, instead of imposing a penalty on them. A housewife staying at home most of the day might well be a laboratory technician or a teacher, for instance, but our present taxation policy discourages her from going out to teach or work as a nurse or laboratory technician. We should be prepared to allow such women to claim the cost of employing someone else to look after the house or to discharge other household duties, as an acceptable tax deduction. This would

[Mr. Horner.]

encourage them to undertake work of a kind for which they had been trained or for which they had acquired special skill, very often through assistance from government levels.

I have another point. Doctors are allowed to claim in respect of tools and equipment. Yet garage mechanics and a number of other people with similar technical skills are not allowed to do so. Remember, we undertook an extensive program of building technical and vocational schools so that students might acquire some of these very skills. We built such schools from coast to coast, from Victoria Island to Newfoundland. We acknowledge that tools are necessary in order to follow these trades, yet their cost is not an acceptable deduction for tax purposes. In my view, this is a mistake and I would urge the government to give serious consideration to revising its taxation policy in this regard.

There is one other subject upon which I should like to touch briefly. One of the most desperate poverty pockets in our society is that represented by our native people, Indians and Eskimos. For the last hundred years society has maintained and kept these people but we have made no real strides in encouraging them to become equal partners in contributing to society generally. I believe greater efforts could be made in this direction.

We must give these people the right to run their own affairs. Our efforts so far have not been particularly successful, and if we acknowledge this fact it might be as well for us if the government used very great caution indeed before moving in on the affairs of society generally. I am one who believes that the least government possible may well be the best government. Consider, in this connection, the effect of setting up the machinery of the consumer affairs department. It will require a staff of 600 people, and this is only a beginning, in order to monkey around in our society without even getting at the root of the problem. This is where our greatest problems lie.

I urge the government to give this resolution serious study. Hon. gentlemen opposite find themselves trapped at present in an administrative policy which perhaps is taking them and, consequently the people of Canada, down the long road toward the further entrenchment of government in every walk of life. This, I feel, is not the answer to our basic needs.