

Private Members' Business

sclerosis and to the Multiple Sclerosis Society of Canada that the expense of purchasing and installing an air conditioner should be allowed as a medical expense for income tax purposes. Being in an air conditioned environment allows people who have MS to carry on their daily activities and, indeed, can be said to 'assist a crippled person in walking' as stated in regulation 5700(i) of the Income Tax Act.

The MS Society of Canada has asked the Minister of Finance to consider changing the Income Tax Act to allow air conditioning for people with MS as a medical expense. He has responded saying that for a device to qualify as a medical expense, the device must be designed primarily for the medical condition and be used exclusively by a person who has that condition".

• (1935)

"This seems to us rather arbitrary". Remember when I say us, I am still reading from the letter of the MS Society. "Why should the origin of a device have any bearing on its use by a person with a disability? If a simple, readily available device, such as an air conditioner, can help persons with MS retain their mobility, then it seems logical that the device should qualify as a medical expense for income tax purposes if prescribed by a physician".

The MS Society of Canada goes on to say: "The concern that the device be used exclusively by the person with MS is met by the provisions in Ms. Gaffney's bill which reduces by half the amount available as a medical expense if there are others in the household who do not have MS".

It goes on to say: "The goal of people who are disabled from whatever cause is to live as independently and as productively as possible. At relatively little cost and in an administratively efficient manner, the lives of people could be greatly enhanced if this bill is approved. On behalf of the Multiple Sclerosis Society of Canada we would ask that you review Ms. Gaffney's proposed bill and give it your support".

We, as legislators in this House, each have a moral responsibility to take steps to ensure that discrimination of any kind is not allowed to exist in our laws. By arbitrarily determining for example that an air conditioner which can help people with MS retain their mobility

should not qualify as a medical expense, then I believe we in this House and this government are being most unfair.

Justice should be allowed for all. In this regard those with MS should be allowed to claim an air conditioner as a medical expense. I believe this is the only equitable, fair and just way of proceeding on this matter.

In closing off my comments, the unfortunate part of Bill C-277, is that it was not deemed by the committee to be a votable item. Anyone who wishes to speak to this bill may speak to it, but unfortunately it is not a votable item.

I beg and pray upon this government to recognize this bill as a very important aspect in the life of a person who suffers from MS. I would ask all members of Parliament to please consider the importance of this bill.

Mr. Pat Sobeski (Cambridge): Mr. Speaker, I welcome this opportunity to debate Bill C-277. This bill seeks to amend the Income Tax Act to allow expenses for air conditioners to be eligible for the medical expense tax credit.

The philosophy that has led the hon. member opposite to put forward this bill is a laudable one: to help Canadians with disabilities. While this philosophy of caring is one that we all share, indeed many people consider it a defining aspect of our national identity, the measures we take to give this philosophy effect must be carefully thought out and must pass an important test.

The test is as follows: Is the measure proposed the best way to achieve the goal in mind or do other measures, and in particular other existing measures do a better job? Unfortunately, Bill C-277 fails the test.

There are already two measures in the Income Tax Act that provide support to Canadians with disabilities. One is the medical expenses tax credit. The other is the disability tax credit. The proposed measure before us today would not improve on both of these measures.

Let me first turn to the medical expense tax credit. This tax credit is intended to recognize the effect of above average medical expenses on the ability of an individual to pay tax. Tax relief is provided through a tax credit for extraordinary medical expenses in excess of a certain percentage of net income. For 1992, this tax