

frankly think it is my duty to defend Hon. Members in this situation because the House gave unanimous consent to extend that question and answer period. In any event, the only thing I need to know from the Hon. Member for Spadina is whether or not he extends his consent to the proposition of the Parliamentary Secretary, seconded by the Hon. Member for Ontario.

Mr. Dionne (Northumberland-Miramichi): Mr. Speaker, I rise on a separate point of order.

Mr. Forrestall: There is already a question before the House.

Mr. Dionne (Northumberland-Miramichi): I have a separate one.

The Acting Speaker (Mr. Blaker): I will recognize that Hon. Member for Northumberland-Miramichi (Mr. Dionne) on the point of order.

Mr. Dionne (Northumberland-Miramichi): Mr. Speaker, we do not require unanimous consent. If it is a request for unanimous consent, that is one thing, but I distinctly hear the Chair say that it was a motion and that it was seconded. If that is the case, it is a majority vote of Members of the House.

The Acting Speaker (Mr. Blaker): That is the fault of the Chair. I should have stated that the Parliamentary Secretary was seeking unanimous consent. I correct myself in that regard. That is the basis upon which we are operating. I will once again put the question. Is there unanimous consent to extend the 20-minute debate period solely to the Hon. Member for Carleton-Charlotte?

Some Hon. Members: Agreed.

Mr. Heap: No.

The Acting Speaker (Mr. Blaker): Is there unanimous consent? I think I heard a weak "no"; I want to be sure. Is there unanimous consent or not?

Mr. Heap: Mr. Speaker, I thought my answer was quite audible. Others have heard it, but I will repeat it for the fourth time, "no".

The Acting Speaker (Mr. Blaker): I thank the Hon. Member. I had to ask because obviously the Hon. Member's microphone was not turned on and I was not sure whether I heard a "no".

The Hon. Member for Carleton-Charlotte on a ten-minute debate.

Mr. Fisher: We tried.

Mr. Fred McCain (Carleton-Charlotte): Mr. Speaker, there are those of generous heart in the House. Had I had an opportunity to answer your question, I would have said that it was my obligation to observe the rules of the House and that I would not impose myself upon others in the House. I extended

Income Tax Act

unanimous consent even though I had an appointment and was somewhat embarrassed to have to wait this period of time. I hope the Hon. Member who said "no" said it with a clear conscience and a generosity of heart of which he can be proud in days to come. However, it was not necessary.

I would like to refer to something which I did not see this year, anywhere I was. This year I did not see anyone put a quarter in the box for a poppy. It was either a handful of coins or a bill. It seems to me that the Hon. Member for Northumberland-Miramichi (Mr. Dionne) who offers a quarter for a poppy does not deserve the \$100 exemption. He would not need it. However, we have just concluded a long discussion about the subject matter of the \$100 exemption. When it was initially put in place, the intention was that it was primarily in recognition of occasional contributions one makes and for which one cannot obtain a receipt if it is wanted and, second, for the widow's mite and public services donated to service clubs and churches by the generosity of sacrifice of time, whether it be for a church supper, a Rotary fund gathering or whatever. There are thousands of hours spent in virtually every church in the country by people, many of whom cannot afford to contribute \$100. While the subject matter related to the broader sense of contribution and the \$100 exemption, that \$100 is deserved by those who give of their time when they do not have money. They have earned it manyfold.

I suppose there is no better example than the church which the grandfather of the Hon. Member for Northumberland-Miramichi would have attended. That church was kept afloat by the contribution of time and effort to put on public events at which money was raised. Yes, people contributed money but some also contributed time.

This is a contemptible approach to the history and tradition of the recognition of the widow's mite among other things. If the widow is taxable at all, she is deserving of that \$100 exemption. This is a picayune, miserable, contemptible approach to a problem which they could not resolve in any other way. If someone should happen to publish the remarks of the Hon. Member for Northumberland-Miramichi in the House today and combine them with the Government's consideration of him in moving the air base from his constituency, it will just add to his trouble, as he has used serious indiscretion in his approach to the subject matter.

There are many problems in my constituency with the Department of National Revenue and its collection of taxes. Among other things, this Act imposes an undue burden on the small businessman. It puts the guy with less than \$30,000 income from his business, including his salary, in a position where he must pay up to an additional \$2,000 in taxes. This does not get at the big guy; it gets at the little guy.

● (1540)

It forces the small businessman to seek a haven. Tens of thousands of companies or reorganizations of companies have placed money accrued in the surplus account in havens at extra expense in order to avoid taxes and remain solvent. As the tax structure presently exists, it depletes the small busi-