Mr. Knowles: Is that what you are planning for this year?

Mr. Harris: I am hoping that anything I say cannot be construed as other than an abstract, philosophic approach to the problem. In this particular case we were being asked by the original motion to establish an option on the part of the taxpayer with respect to three particular forms of contribution that might be made by him in the medical field. By the amendment they have been limited, as I understand it, and that amendment has been accepted by the original mover of the motion.

As I understand it, one of the options has to do with any premium or tax paid by him for insurance against sickness or accident or under any plan of health insurance. This, I understand from the elaboration by some of the speakers, has to do with the payments made presently in some provinces and the payments that may be made in the future in other provinces, where similar payments are not now made.

I have no figures to give the house as to what this may mean by way of a charge on the public treasury, though it is quite obvious that the hon. member for Victoria (B.C.) has indicated at least one weakness in that particular option, that in the province of British Columbia there would not be, unless we established an arbitrary rule of some kind, the opportunity to take that particular option.

Mr. Pearkes: We would not want to be dogs in the manger about it.

Mr. Harris: I realize that my hon. friend, being the generous gentleman he is, would not be a dog in the manger. All he would expect, I think, would be that if this resolution carried the government would, in addition to granting these deductions in other provinces, establish an average for British Columbia and grant it whether or not the person might contribute that much in sales tax during the year.

Mr. Knowles: Fair enough.

Mr. Harris: My hon. friend from Winnipeg North Centre says, "Fair enough". That indicates to me that he does not give very much thought to the real responsibility that is behind a motion of this kind. As I say, I am not in a position to give figures as to the cost to the public treasury of this particular motion, but I have been impressed by what has been said by those speakers who have mentioned the proposal we have made to the provinces with respect to hospital insurance.

I shall not bandy words with my hon. friend from Nanaimo as to whether this is a health

plan or a hospital plan, or as to what it may be or what it may become, because once again I do not propose to go beyond what has been said in public about that particular plan. But it must be clear to everyone in the house that the obligation which this government placed upon itself in making that offer is of the magnitude that has been mentioned by government members, and perhaps by other members as well. That obligation is one that is greater than the deficit we anticipated last year when I delivered my budget. It is not a small sum of money; it is a sum of money which takes a good deal of taxation to collect.

Therefore, while I realize that hon members who make these speeches have no responsibility for imposing the taxation involved, nevertheless it does seem to me that they, in their responsibility as members, might take that into account when they consider the results that would flow from this type of motion.

May I call it six o'clock?

At six o'clock the house took recess.

AFTER RECESS

The house resumed at eight o'clock.

Mr. Harris: Mr. Speaker, we were discussing the position of the taxpayer in British Columbia who, if this motion were to carry and become part of our tax laws, would not be able to claim a deduction similar to that of a taxpayer in other provinces except by an arbitrary decision of the taxing authority as to how much he ought to be allowed with respect to the amounts he might pay in sales tax during the year. When the position is stated in that manner I think it will indicate the weakness in the motion and the weakness in the theory behind it, because you could not import into a taxing law a distinction of that kind.

The same situation applies in a somewhat different manner in the province of Saskatchewan. where the contributions toward a health plan, as I understand it, are made by way of a general tax for about 50 per cent of the cost and, with respect to the remainder, by way of a charge on the taxpayer, through the municipal corporation, attached to the property he may own. It would be easy to arrive at the amount that gentleman might be entitled to claim to the extent of the direct charges that may be imposed upon his real estate, but it is equally difficult to estimate the amount that might be contributed by him in the percentage of the cost which the general treasury collects by the taxing methods they have adopted.