

Income Tax

This subject is as old as our history. Ever since the Normans came into England and took around the Domesday Book and recorded every little thing in one's house or cottage which was then taxed, people have been fighting tax collectors. I have seen a nation ruined trying to fight tax collectors. We are not far behind in Canada. The Hon. Member for Surrey-White Rock-North Delta (Mr. Friesen) intimated what the danger was. France is a nation on its knees, economically, because it has developed as a nation which has been able to beat the tax laws, and we are very rapidly moving into that position in Canada. In order that we survive that ruin must be dissolved in the long run.

I want to make a positive suggestion which applies not only to the Bill but also to what I hope comes forth in the next month or two in the new budget. I think that every Party in the House would like to see the nation move more and more toward the most reliable form of energy that we have, namely, renewable energy. As I consider the budgets and programs of the Government over the last number of years in trying to carry this philosophy out, supported by all Parties, it has been ruined in every case by the language when it is put into law, ruined by the regulations which come out to administer the law, and then triply ruined by the forms one must fill in to gain use of these particular programs.

My suggestion is very simple. Let us write our regulations in the budget paper on renewable energy very simply. Let us simply say in the budget issued in the spring that we have been trying for years to use renewable energy in preference to non-renewable energy for the safety of the nation and also because in many cases it is cheaper, cleaner, and in our interest to do it. There should simply be a resolution which says, in English, that all the tax laws applying to renewable energy companies and individuals who utilize renewable energy are the same for the people who use the energy as for the mining industry and for the oil and gas industry. That simple clause should be written in clear, Anglo-Saxon English, and then it should be ensured that the regulations speak just as frankly. We should get this renewable energy industry going. Since the Government is—

Mr. Deans: I rise on a point of order. Briefly, I just wonder if the Hon. Member might indicate whether he would also include it in French.

Mr. Stewart: Yes, and in Portuguese too?

Mr. Hamilton (Qu'Appelle-Moose Mountain): Mr. Speaker, the Hon. Member displays an unhappy characteristic. He is a barrack room lawyer, and if he does not understand what that means, he should join the Army.

Some Hon. Members: Hear, hear!

Mr. Deans: I know exactly what it means. I am just tired of the lecture.

Mr. Hamilton (Qu'Appelle-Moose Mountain): Mr. Speaker, the people of Canada, for their economic and security interests, want to shift from one form of energy to another. It is cheaper, cleaner and safer. The Government wants it. The

Opposition wants it. We have had task forces and reports, yet because of the very nature of the language in which we draft our laws, most of the Income Tax Act, the regulations and then the forms one must fill out, the program flows to a dead halt. All the Government can do is to offer grants, and if the grants are unobtainable because of the complexity of the forms, the program stops there, too.

I make that suggestion seriously because I see hundreds of individuals across this country and smaller companies going out to do their level best to translate the research of scientists into a provable operation of manufacturing in Canada. Developments in the field of renewable energy are of use to us and I see the tremendous potential. One can understand the feelings that I have when I speak on this subject.

The Minister knows that I have been speaking in this manner ever since I came here. One of my opening remarks as a new Member 26 years ago was that there is more money in trees than in grass, and I am not referring to marijuana. I am referring to grass used to produce grains or anything else. Everyone laughed at that time. It was great for the cartoonists across the country, showing me as Johnny Appleseed. I did not have the figures then which I have compiled in the last 20 years.

At this very time I am holding in my hand the most recent report of the University of Saskatchewan, which has done something which we have known about for 25 years. It has taken the ordinary aspen poplar tree and, on a continuous basis, is harvesting 42 pounds of oil from every 100 pounds of sawdust from the aspen tree.

The people of Ontario are on their posteriors economically, and the people of Quebec are sitting in the same spot. People are unemployed all over the place, in the Maritimes, all through the northern Prairies and all through British Columbia. Here a group of university people have demonstrated what the scientists said years ago was possible, that one could take 42 pounds of oil from a common poplar tree. We know from the American work that we can take 90 pounds of oil from 100 pounds of pine tree. I am simply asking, what stops us from moving in and using it? It is the way in which the tax laws are framed and the regulations come out. Instead of the so-called marginal farmers of Ontario trying to get along on an income of \$30 or \$50 per acre of production, that same acre, growing trees, could serve a useful purpose and provide 500 gallons of oil every year. This would be sulphur-free, cleaner, safer and, of course, much cheaper.

Mr. Deputy Speaker: I hesitate to interrupt the Hon. Member but the time allotted to him has expired.

Mr. Pinard: Mr. Speaker, I rise on a point of order. If Hon. Members of the Official Opposition are interested in debating the second reading stage of the Bill even longer, I would confirm that we on this side are willing to give the unanimous consent required to sit beyond normal hours. I would like to believe that the Opposition is not intending to filibuster, and I therefore seek unanimous consent to sit beyond six o'clock