

Income Tax Act

wants complete exemption for certain groups. We cannot go too far along this line because all people in this country are supposed to be equal under the rule of law.

Mr. Thomas (Moncton): The Prime Minister doesn't believe that.

Mr. Gibson: Oh, yes, he does. He is one of the greatest believers in the rule of law. He might have made a mistake—

Some hon. Members: Oh.

Mr. Gibson:—but you will not find he makes many. The criticisms coming from the hon. member for Saskatoon-Biggar are the wild, half-baked ideas of the New Democratic Party. They would ruin our economy and drive us back to the middle ages when we were just hewers of wood and drawers of water. The ideas of the hon. member for Saskatoon-Biggar are no more than impractical dreams and visions. None of them has had any successful experience of running a business. They are hypocritical in their approach. They pretend they want the tax, and as soon as we bring in the tax they say they do not want it. There has to be some common sense and balance when taxes such as these are brought in.

Mr. Gleave: On a question of privilege, Mr. Chairman, I do not mind the hon. member taking exception to my opinions and point of view with regard to co-ops, but I think I have a legitimate question of privilege when he says I was never able to run a successful business. I am entitled to say that I have successfully operated a business, that I am perfectly competent to do so and that the hon. member is ill-informed.

The Assistant Deputy Chairman: Order. That is not a question of privilege. The hon. member for Hamilton-Wentworth has the floor.

Mr. Gibson: I am glad to hear the hon. member is a capitalist. I welcome him to this side of the House. He must be the only capitalist in that party. As for the criticism directed against my hon. friend from Calgary South who has sat here day after day conducting himself in a brilliant manner, although he is not a cabinet minister—I hope he soon will be—

Mr. Baldwin: Irrelevant and incorrect.

The Assistant Deputy Chairman: Order. The Chair is having a difficulty time following the speech of the hon. member. I wish the hon. member would direct his comments to the Chair.

Mr. Gibson: The government has stated that the co-operatives will be given ten years in which to adjust to the increase in the level of their taxes. I do not think ten years is enough.

Mr. Gleave: Not for you.

Mr. Gibson: Knowing the difficulties faced by the co-operatives, I suggest that about 18 years would be more appropriate.

Mr. Peters: What about a hundred?

Mr. Gibson: The hon. member asks, "What about a hundred?" I think that is ridiculous. It is typical of the irresponsible comments and views of the NDP. They are incapable of any really constructive approach.

I believe there should be more latitude given here. Eighteen years would give the credit unions and co-operatives a chance to adjust their operations, and I think they are entitled to it. I say this as a lawyer who has known people who have sustained an accident or suffered a calamity which has deprived them of every source of funds except those available from a credit union plan. I am a firm booster of the credit union movement and I hope the government will consider action along the lines I have suggested.

Mr. Simpson: Mr. Chairman, while the committee is dealing with amendments to sections 135, 136 and 137 of Bill C-259 I think it is opportune to mention that once again the House of Commons has been presented with an omnibus monstrosity. It is a monstrosity which only this government could dream up, a real nightmare. If ever there was legislation which should have been presented by way of several different bills, it is Bill C-259 which is one more glaring piece of evidence of the incompetence of the government.

Mr. Mahoney: You don't believe that. You are just reading that stuff they gave you.

Mr. Simpson: The parliamentary secretary has made one or two interjections this evening. I am pleased he has. Later in my speech I shall draw a comparison between remarks he has made and some of the statements the minister has made on this subject.

We have seen other examples of the way in which the government endeavours to patch up its mistakes in a piecemeal manner by introducing omnibus legislation. For example, there were the changes made to the Criminal Code and the bumbling manner in which they handled the abolition of capital punishment, to name only two instances. One thing is certain about this monstrosity, Bill C-259: some of the non-contentious items such as the removal from the tax rolls of a considerable number of low-income earners should have been presented by way of separate legislation so that the House might have dealt with them expeditiously, thereby assuring to this group of people relief from an unjustifiable tax burden. We repeatedly asked the government to do this, and I am sure every member of the House is in favour of such a move, but the government has said no. As a result, we are obliged to deal with this 707-page monstrosity into which some 95 or 100 amendments have already been injected by the government itself—

Mr. Mahoney: One hundred and forty-five.

Mr. Simpson:—not counting numerous amendments to be put forward by the opposition. Then the government says, "If you don't pass the bill quickly you will be preventing several hundred thousand low wage earners from receiving tax relief."

Mr. Mahoney: Actually, 5½ million.

Mr. Simpson: First, the government produced a white paper which it indicated was the plan. Then after a deluge