

Income Tax Act

several years. They must travel sometimes by plane to centres such as Toronto, Hamilton, Montreal, Vancouver and so on.

This disease which afflicts children requires extended treatment. I have talked to some constituents in my riding who have had expenses in the neighbourhood of \$5,000 to \$7,000 over a period of perhaps 10 to 12 years. A couple of weeks ago when speaking on second reading of the tax reform bill I alluded to some aspects of what I consider to be a double standard of taxation. I think we all agree there are some groups in our society which have a greater advantage in respect of writing off expenses than other groups. I feel that parents with children afflicted by diseases such as cerebral palsy should be allowed some kind of tax reduction in relation to the expenses incurred in taking their children to major medical centres. They must travel and often stay overnight at a hotel or motel. They must eat in restaurants and they may be away from home for a couple of days or perhaps a week while the child is being treated. Let me suggest to the parliamentary secretary that some consideration should be given to granting tax exemptions in this area.

Another aspect of section 110 relates to the economic or financial problems parents have in attempting to cope with a child who has a perceptual handicap. As a school teacher, I recall that 10 or 12 years ago we did not know what perceptually handicapped meant. We were under the impression that every child who was dull or a slow learner was a child with a low I.Q. who could not learn. We find now that they have physical disabilities which make it difficult to understand what they are reading. This slows down considerably their learning ability. As a result, much money is being spent officially at the board level in our school systems and in the department of education to help correct this deficiency. However, many parents believe their children should have specialized tuition. This kind of specialized tuition can be rather costly, particularly to people in the low income brackets. I would like to suggest to the parliamentary secretary that perhaps some provision could be made for a tax exemption to be given to parents who have to pay extra tuition fees for the perceptually handicapped. Again this can run into a fairly high cost if you consider that to rectify the problem in the learning process of the child, it might take not just a couple of years or five years but perhaps 10 or 12 years.

• (4:20 p.m.)

From my own experience I know the schools can do only so much. In most instances, the parents send their children to specialists in this field. Of course, the fees very often are fairly expensive. A third aspect of this section of the bill relates to expenses incurred by teachers who are attempting to upgrade their standards and improve their professional ability. Obviously, it appears I am trying to speak for only my own profession, but I think it is a well known fact that other professions in this country have—I will not say built-in safeguards—members of their professions in politics who have spoken out in their favour. I am not attempting to set myself up as a lobbyist for the teaching profession at any level, but merely wish to point out some of the problems teachers have. I refer particularly to those who are beginning their careers and are in the low or middle income bracket and those who are

teaching at the elementary school level. I am not referring specifically to those teachers who are now earning, shall we say, \$15,000 or \$16,000 a year.

I should like to preface my remarks in this regard by saying that, as we all know, society is becoming extremely complex. In order for a good teacher to keep abreast of things and to improve his knowledge and specifically his capability to direct students in new educational processes, it is necessary for him or her to take refresher courses. At the present time so far as I know the only tax concession granted in this regard is related to tuition fees during the summer recess. Again, most teachers who are taking courses go back to school. The tuition fee itself very often is paid by the board of education and is one of the smallest items of expense incurred. They have to travel. Some of our teachers come from the north to the various urban centres across Canada. Their expenses are high. I think we should be able to provide some tax concession to enable teachers to write off at least part of the expenses they incur while attending these schools. One might argue that since teachers take these courses to increase their income, why should the government assist them in increasing their own level of income. Let us not forget that in raising their levels of income they will be paying higher income taxes, so I think it makes some sense to suggest that the Department of National Revenue will receive as much or more than it gives.

Several years ago when Bell Telephone was switching over to a more complicated technological process a friend of mine working for Bell at that time was sent to Toronto for a course. His wages came in regularly. The cost of his course was by Bell. All his bills, the hotel account, his food, lodging and so on, were paid for and the company could charge this amount to operating costs and obtain a tax concession on it. I feel that if employees of a private company can be upgraded to improve their output,—and bear in mind I do not think it is incumbent upon boards of education to pay the expenses out of public taxes—the least the government can do is allow those teachers who have the determination and ambition to improve themselves to write off their living expenses or part of their living expenses while they are away taking courses to upgrade themselves.

These are the three major points I wanted to make. I am not asking for special concessions in the sense I am asking for special status for any one group. I am simply referring back to what I said a few weeks ago to the effect that I strongly believe there is a double standard in this new tax bill. Some people can write off expenses while in pursuit of their jobs, while others can not. In referring to the first two points I have raised, I do not believe it would be unfair or inequitable to allow parents of children with cerebral palsy or any other serious ailment which requires highly specialized medical treatment in centres many miles away from home, to write off some of the expenses involved in taking their children to these centres for help. Nor do I believe it is unfair or inequitable to ask the government to consider allowing some tax concession to parents with children who have learning difficulties or who are perceptually handicapped and who require highly specialized treatment. So, Mr. Chairman, this is what I wished to contribute to the discussion at this point.