

individuals. It is very clear that the Conservative Party continues to serve as the mouthpiece for large corporations.

One of the reasons the Government is before us today asking for such a large amount of money is that we still lack a fair taxation system in this country. I am thinking of the Budget in which the Government gave some \$600 per year to pensioners at the same time it gave a gift of \$5,000 or more a year in write-offs to taxpayers who earn something like \$90,000 a year. That is clearly inequitable and it continues the trend toward an unfair distribution of taxation in this country.

The sad thing, Mr. Speaker, is that the leaders of both the Conservative and Liberal Parties come from the corporate community. From their public statements it would appear that they intend to continue to leave the burden of taxation on the backs of ordinary Canadians and allow corporations a free ride.

[Translation]

Mr. Pierre Deniger (La Prairie): Mr. Speaker, in the few minutes I have left, I would like to introduce some coherence in the incoherent comments made by my hon. friends opposite. Mr. Speaker, all this in spite of the fact that, if I recall correctly, the Budget was quite clear and indicated quite logically and precisely why the Government needed the amount indicated in Bill C-21.

Mr. Speaker, the Members of the Opposition are criticizing the deficit, but what are they themselves proposing? They want to reduce the deficit, but how are they going to do that, Mr. Speaker! The Leader of the Official Opposition (Mr. Mulroney) said he would reduce the deficit by increasing the Defence Budget. The Leader of the Official Opposition said he was going to reduce the deficit by increasing supplementary transfer payments to the provinces.

An Hon. Member: He does not know what he is talking about!

Mr. Deniger: The Leader of the Official Opposition said he was going to reduce the deficit by reducing taxes for those who are well off. Mr. Speaker, that makes no sense at all, and when we asked the Members opposite about this, what did they say? They said nothing, because they cannot find anything intelligent to say about such proposals.

The Opposition is very clever, in fact it excels in giving us targets and objectives.

Mr. Pinard: What about the means?

Mr. Deniger: What about the means Mr. Speaker, what about that?

My hon. friend who sits on the Committee on Finance, Trade and Economic Affairs, is very quick with his comments. However, although he thinks of himself as a champion of sorts, the Opposition Member has no means to propose either, because I know perfectly well he agrees with the former

Volunteer Firemen

Minister of Finance of his Party, and that if he did announce the kind of draconian measures he was considering, the Canadian people would never elect him and his Party in the next election. And I am just quoting—

Mr. Deputy Speaker: Order. It being 5 p.m., the House will now proceed to the consideration of Private Members' Business as listed on today's Order Paper.

● (1700)

PRIVATE MEMBERS' BUSINESS— MOTIONS

[English]

Mr. Deputy Speaker: Shall all orders and items preceding No. 69 stand by unanimous consent?

Some Hon. Members: Agreed.

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INCOME TAX ACT

SUGGESTED DEDUCTION FOR VOLUNTEER FIREMEN

Miss Coline Campbell (South West Nova) moved:

That, in the opinion of this House, the government should consider the advisability of amending the Income Tax Act to allow volunteer firemen who receive no allowance from a government, municipality or other public authority, to deduct from their income, expenses incurred in the exercise of their duties as volunteer firemen.

She said: Mr. Speaker, I should like to thank Members opposite for allowing me to go ahead, particularly the Hon. Member who will probably have his turn tomorrow.

My motion is not new to the House. I proposed it on May 8, 1980. As you have just read the motion, Mr. Speaker, I will not reread it. However, it was debated on July 16, 1982. As there was no opportunity to debate it a second time in the House, it died in the last session and was reintroduced in December, 1983, at the start of this session.

I will be very brief in my remarks as I have already spoken on this subject. Many of the firemen from South West Nova and other areas have a great interest in this motion. I should like to explain why. The present Income Tax Act provides for exempt expense allowances for volunteer firemen up to the amount of \$500 per year. The exemption applies only to allowances received by volunteer firemen from a government, municipality or other public authority.

In many cases, Mr. Speaker, volunteer firemen receive no allowance and, at the same time, incur personal expenses in the course of carrying out their duties as volunteer firemen. These duties include the protection of lives, homes and businesses in many communities across Canada. These expenses are incurred because they do not know when a fire is going to take place. The volunteer firemen may be at a social event or