

that patronage dividends are deductible from taxable income. This will enable bona fide county or village agricultural cooperatives to survive and fulfil their mission. There is something about the income tax that seems quite abnormal to me. The taxpayer must file his income tax return by a set date, otherwise he is liable to a penalty. Everyone will admit that discipline is necessary. However, I feel that when a taxpayer makes a mistake in his return—and it is not easy to fill out the forms correctly—he should not be required by the income tax division to pay a penalty and interest in addition to his tax. The government compels the taxpayer to pay on time but does not make haste in refunding overpayments. In my constituency there are people who applied for refunds in 1944 and have not yet been paid. Will the government also pay the interest? Certainly not. What is sauce for the goose should be sauce for the gander. In my opinion such refunds should be made within the year and the people have a right to insist that this be done.

The discussion on the budget provides us with an opportunity for expressing personal opinions and making suggestions. I had hoped to state my views while the consideration of the estimates was progressing, but I think the session has lasted too long already, and therefore I will summarize those points in which I am particularly interested.

The Minister of National Health and Welfare (Mr. Claxton) said a few weeks ago that old age pensions would be increased. I commend this effort. Such is the cost of living now that the present allowance is inadequate to equip old people with the means of coping with the additional needs of existence. At the beginning of the session I moved a resolution asking for pensions for invalids and crippled people. The principle was approved by all parties in this house and I thank those hon. members who spoke on the question. The minister himself seemed to be in favour of this proposal. It should be kept in mind, and next year perhaps one may hope that a bill to this effect may be introduced. We have no right to abandon this unfortunate class of society when we are giving away millions to relieve the distress and misery of other nations.

The country as a whole has greatly benefited by the family allowances, but I wonder whether the government is giving sufficient consideration to large families. Very often the head of a family is paid high wages but he must support eight, ten or twelve children. According to his salary, he must return part of his allowances: 40 per cent, for instance, if he earns from \$1,800 to \$2,000, 50 per cent from \$2,000 to \$2,800, 60 per cent from \$2,200

to \$2,400, and so on up to \$3,000. Would it not be fitting to consider one of these days the possibility of specifying for large families of a stated number of children or more, a recovery percentage fifty per cent lower than the present scale? This country would thus show special recognition of the large family, one of the most productive assets of a real nation.

My constituency is one of the most tourist-minded in the province. Renowned for its myriad lakes, the beauty of its forests, the grandeur of its landscape, Terrebonne county boasts hotels of international fame such as Gray Rocks inn, Mount Tremblant lodge, Pinoteau, Laurentide inn, La Sapinière, Le Domaine d'Estérel, Ste. Adèle Lodge, Alpine inn, Chalet Cochand, Chanteclere, Mont St. Gabriel, Nymark lodge, Hotel Lapointe, Hotel Maurice, to mention but a few.

The tourist publicity sponsored by the Laurentian resorts' association, which includes the above-mentioned hotels, has proved effective. Tourism is one of the country's chief industries, and it is proper to ask that appropriation for the dominion travel bureau be increased and that its advertising of this country abroad be intensified. I suggest that films should be used in order that such advertising should give the best results. Moreover, I consider that the dominion travel bureau should help bona fide associations like the Laurentian association to meet part of the cost of publicity carried out by means of booklets. I would even go farther and suggest that the national film board should produce in the tourist centres of the country films for distribution in the United States and elsewhere.

The cost of a film represents a fairly substantial sum, I admit, but the financial cooperation of tourist associations could be requested, if necessary. I know that a film taken in my mountains and divided into four equal parts corresponding with the various seasons would constitute a publicity medium from which the tourist industry in the whole Montreal district would greatly benefit.

May I suggest to the Minister of Public Works (Mr. Fournier) that the programme involving the construction of tourist roads, which was carried out before the war, should be resumed. That policy gave wonderful results. In this post-war period, when tourism is making an expansion which can only increase with the years, the construction of tourist highways would open up new districts to an industry whose returns represent hundreds of millions of dollars.