

Income Tax Act

adopting them as their own words but nevertheless paying attention to them, I cannot help but say that the representations have been heard. They have been heard by hon. members on all sides of the House. They have been heard by the government, and the government has paid attention to them.

Since first reading of the bill now before us the government has introduced substantive amendments that go a long way toward meeting the legitimate complaints that came in response to the bill as originally tabled. At this point I think it is appropriate to note that the particular areas of dispute and the intensity of dispute that has arisen regarding this tax reform measure in so far as they affect co-operatives and credit unions is a very explainable thing because these movements did not take particular exception to the philosophy of the white paper. The idea of flow through and gross up and credit was entirely in accord with their philosophy. Accordingly, we did not hear a great deal from the co-operative and credit union movement during the white paper debate that extended for almost a year from November 1969.

Subsequently, and as a result of changes made due to the input of public representations, the philosophy of the white paper was not followed through, at least in that particular area, and the credit union and co-operative movements were presented with a real problem. I know many people have been critical of these movements for not stating their views earlier and for the intensity of the type of campaign that has been mounted since then. That criticism is not justified because the white paper did not present the problems to them that the tax bill does.

I thought the hon. member for Regina-Lake Centre might be somewhat more silent tonight than usual. Perhaps his TV was on the blink last night.

Mr. Benjamin: Next year.

Mr. Mahoney: The great "next year" country. In any event, Mr. Chairman, the hon. member for Regina East and the hon. member for Grenville-Carleton raised a practical point today that perhaps certain co-operatives, because of a definition contained in Bill C-259, will be excluded from some of the provisions that are intended to apply to all co-operatives. This is not the intention of the government. I can assure members on all sides of the House that as a result of these representations we are taking a close look at that particular aspect of the bill.

I can also say that if it is indicated that amendments to the legislation, rather than an administrative ruling, are necessary to make sure that all co-operatives are treated alike under the bill, an amendment to the bill will be presented.

Some hon. Members: Hear, hear!

Mr. Mahoney: I say this in the sense that where we have had the opportunity, not only throughout the white paper debate but throughout the debate on Bill C-259 to deal with specifics, to come to grips with particular issues that are raised as a result of the policy decisions made by the government, the government is flexible. The government is willing to accommodate legitimate representations. However, I must say that general indictments of this, that or the other policy such as we have sometimes heard, not

on this particular block of sections but on others, are not likely to prove fruitful.

The government has made some policy decisions. For example, it made a decision, I may remind some members of the official opposition, to tax capital gains. That is a decision for which it will account to the electorate.

Mr. McGrath: It sure will.

Mr. Mahoney: It is not a decision that is likely to be renegotiated on the floor of the House of Commons in committee of the whole. However, where people are willing to take this bill and the amendments that the government has presented to the bill and debate these in specific terms and illustrate where the bill and the amendments heretofore presented do not in fact reflect the policy declarations of the government in the budget speech of June 18, we are certainly willing to entertain and introduce amendments.

I am sorry that on occasion the hon. member for Peace River seeks to say that the government should not be introducing amendments, or says in a ridiculing way, "What, more amendments?" I am not the least bit ashamed of and I do not apologize for any amendments that the government may present as a result of representations made by interested individuals, taxpayers, organizations and by members of this House in committee of the whole.

Mr. McGrath: Mr. Chairman, I find the parliamentary secretary's contribution, if it can be classed as that, to be rather unfortunate at this stage of the debate. I make no apology whatsoever for putting forward in committee of the whole the views of the co-operative movement in Canada. Secondly, I say to the parliamentary secretary that I find his remarks to be inconsistent with the role he is charged with, that of piloting this bill through the House. I find his remarks to be inconsistent with the amendments now before the committee. I say to the parliamentary secretary that if he continues to manifest this attitude in committee of the whole we will be here for a long time on this bill.

• (8:30 p.m.)

Mr. Mahoney: Filibuster; that's it, Jim.

The Chairman: Is the hon. member for Peace River rising on a point of order?

Mr. Baldwin: Yes, Mr. Chairman. I find the parliamentary secretary is more to be pitied than anything else.

Mr. McGrath: He is losing his cool.

Mr. Baldwin: I think he is stir happy; he has been confined too long.

Mr. Gibson: You should be confined somewhere.

Mr. Baldwin: He is a prisoner of the bill. However, with respect to his observation, what we have witnessed is the most ridiculous, stupid, nonsensical thing I have ever seen in this House. Amendments to this bill were brought in on October 22—96 of them. Amendments were brought in on October 29—28 of them. Now we have eight amendments to the amendments to the amendments to the bill. This is