

*Income Tax Act*

line of credit. In other words, there is a further imposition on small business, and particularly on the small manufacturer who wishes to purchase a less expensive type of furniture or possibly used machinery.

From experience I can say that a small businessman who starts up with limited capital and limited credit cannot afford to go out and buy new machinery, and every year when his income tax return goes through it seems that if he has made any profit the income tax people take his bank account and leave him with his accounts receivable and inventories.

When I talk about manufacturing I am thinking of cases in the smaller settlements of western Canada, where possibly a manufacturer may wish to start up a soft drink factory and the potential for customers is not too great. He may know some other company in a larger centre which is going to enlarge its plant, necessitating the purchase of new machinery, and he buys the machinery it is replacing.

As I said before it seems to me that this is discrimination, to put this stipulation in the bill. Seeing that the minister did not answer the hon. member for Edmonton East—

**Mr. Macdonald:** Would the hon. member permit a question?

**Mr. McIntosh:** Certainly.

**Mr. Macdonald:** If the hon. member—and this could apply equally to all hon. members on the opposite side—has any confidence in the amendment, maybe we can vote on it now, and put an end to their filibuster of their own amendment.

**Mr. Pigeon:** We don't have to receive orders from you.

**Mr. McIntosh:** I wonder if the hon. member who has just spoken would elaborate a little bit on his remark?

**Mr. Macdonald:** The best answer is for us to vote on it, Mr. Chairman.

**Some hon. Members:** Question.

**Mr. Pugh:** I have a few questions to ask yet.

**Mr. McIntosh:** Well, Mr. Chairman, I think I can safely say all hon. members of the house are in favour of the amendment, or the other amendment qualified by the hon. member for Grey-Bruce.

**Mr. Turner:** May I ask the hon. member a question?

**Mr. McIntosh:** Certainly.

**Mr. Turner:** The hon. member referred to the hon. member for Grey-Bruce whose complaint, as I understand it, was that if we were going to treat one municipality in a certain way we should treat them all in the same way. How about this subamendment putting the prohibitive distance of 100 miles between areas? How can it achieve that result?

**Mr. McIntosh:** I do not think he had anything to do with the subamendment, except that he spoke on it. But it does seem very odd to us, as the hon. member for Grey-Bruce pointed out, that in this one particular locality where there is a Liberal sitting member it should be a designated area for assistance under the income tax bill.

**Mr. Pickersgill:** Does that apply to Blairmore, Alberta?

**Mr. McIntosh:** And I understand an area with a Liberal minister, also. These are things which the people of Canada want the government to answer. If our accusations and insinuations are wrong I am quite sure some people on that side of the house will get up and give all the other areas around Brantford an explanation or an answer to the question put by the hon. member for Grey-Bruce.

**Mr. Pickersgill:** Would the hon. gentleman permit me to say a word at this time?

**Mr. McIntosh:** Certainly.

**Mr. Pickersgill:** Since there is such an obvious desire to co-operate and get this bill through today, I was wondering if there would be general agreement to have the committee sit for the next hour and complete the bill?

**Mr. Diefenbaker:** No.

**Mr. McIntosh:** Mr. Chairman, I have been in the house since 1958 and I understand there are rules and regulations by which we are guided and which we are expected to follow. Since the hon. member for Bonavista-Twillingate has become house leader I think, if one went back on the record since the session started, he would find there have been more requests from that one member to change the rules and regulations than there were in the preceding five to ten years. May I call it five o'clock.

Clause stands.

Progress reported.

**Mr. Deputy Speaker:** It being five o'clock p.m. the house will now proceed to consideration of private members' business as listed on today's order paper, namely, public bills and private bills.