

Madam Deputy Speaker: I declare the motion carried. Accordingly this bill stands referred to a legislative committee in the Human Resources envelope.

Bill read the second time and referred to a legislative committee in the Human Resources envelope.

Mr. Fee: On a point of order, Madam Speaker. I would just like to indicate to you and to the House that I was present for the votes on the amendment and on the bill. I chose to abstain because I have been given the honour of chairing the legislative committee.

Madam Deputy Speaker: Order, please. Pursuant to Standing Order 30(6) the House will now proceed to the consideration of Private Members' Business as listed on today's Order Paper.

PRIVATE MEMBERS' BUSINESS

• (1930)

[English]

INCOME TAX ACT

MEASURE TO AMEND

Mrs. Beryl Gaffney (Nepean) moved that Bill C-277, an act to amend the Income tax Act (air conditioners) be read the second time and referred to a legislative committee in the Economics envelope.

She said: Madam Speaker, I am very pleased that the House is addressing Bill C-277 which is an act to amend the Income Tax Act (air conditioners). This bill, which I first introduced in 1990, would allow an income tax deduction for the cost of an air conditioner when it is needed for health reasons and health reasons only.

Before I get into discussing the actual mechanics of this bill and talking about the thousands of Canadians suffering from debilitating diseases who would benefit from this legislation, I want to take some time to talk about justice versus arbitrariness.

It is traditional that government activities must be guided by justice, but what is justice? In his book entitled *Theory of Equitable Taxation* Johann K. Brunner wrote:

The first and minimal requisite of justice is that nobody is treated arbitrarily, at the momentary discretion of the authority, but in

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accordance with the pre-existing rule. Concerning equitable taxation, this means that the tax payment of every individual must be derived from a general tax scheme, based on identifiable attributes.

The establishment of an equitable tax rule can be seen as a special case of a very general task, namely how to make a social decision out of a given set of alternatives, where this decision should be based on the preferences of the concerned individuals.

Most Canadians would no doubt agree that the present Conservative government has been anything but fair, equitable and just in its tax scheme over the last four years.

The inaugural issue of *Canadian Business Economics* states that "middle income families, particularly those with children, have borne the brunt of the tax increase since 1984". The report goes on to state that "these results suggest that some deterioration in the equity of the tax system under the Conservatives".

The legislation we are discussing this evening is attempting to bring some justice to a segment of the Canadian population, mainly those with multiple sclerosis. Some 50,000 Canadians are affected by multiple sclerosis. MS is a chronic disabling disease of the central nervous system and affects people in numerous ways, both in terms of its severity and in the course of the disease.

One of the few things that all persons with MS have in common is that exposure to high summer temperatures with its accompanying humidity greatly exacerbates the symptoms of the disease and causes deep fatigue.

Persons who are normally only mildly affected by MS are reduced to walking short distances with difficulty. Those who normally walk with a cane are reduced to using a wheelchair and those who normally use a wheelchair are confined to a bed or sofa.

At this time I would like to read from a letter written to all members of Parliament by the Multiple Sclerosis Society of Canada. I would like to quote this letter almost verbatim:

"Upon the advice of their physicians, many people with multiple sclerosis have purchased air conditioning units which allow them to cool their homes and function much more independently. Those who cannot afford an air conditioner are at risk of being forced to go into an air conditioned institution at great expense to the tax-paying public. It seems logical to people with multiple