They help young people in distress. I know the volunteer firefighters in my area are always involved with educational programs and fire prevention. They are helpful. They are in malls. In fact just last weekend we were in the mall in my hometown. I had my son with me. We were walking along and who do we see but a number of firemen giving out pamphlets to the parents and the children were receiving balloons. They were giving out safety advice to the parents on how to protect their children in crowds, how to keep better rapport with the children. That is beyond the call of duty. These are volunteers. They not only teach children about fire safety, they teach parents how to be safe with their children.

Quite often they raise money for community events. They raise money for charities. They raise money for their own uniforms quite often. They raise money for equipment that the community cannot afford such as the jaws of life. It is usually the firefighters who hold bingos and some even have auxiliaries that help out. They hold bingos, sell tickets and have door to door campaigns. They are always involved with this type of activity.

● (1815)

Often the only remuneration these men and women receive is some type of honorarium to cover the out of pocket expenses incurred while dealing with fires and assorted emergencies or attending training sessions.

The Income Tax Act exempts from taxation the first $500 of allowances received by volunteer firefighters. Since 1980 this level has remained constant at $500. As a result of this constant $500 level the government is now penalizing a lot of these volunteers. Because of inflation it is costing them more money to be volunteer firefighters than if they stayed home and did nothing.

Our volunteer firefighters are now paying for the service they actually provide to the community. This is over and above the time and effort they have already donated. If we were to add up all of the hours, we would never be able to afford these firefighters as full time workers. Nor could we ever afford volunteers in other sectors if we had to pay them. Therefore, it is only fair that the government increase this exemption from $500 to $1,000.

These volunteers no doubt have saved communities right across this country millions of dollars. The cost of this measure is well below the savings generated by these volunteers.

[*Translation*]

The expenses incurred by the voluntary firefighters often exceed this tax exemption of $500. The cost of gasoline, car insurance, clothing and dry cleaning, for example, has become prohibitive. So, it would be in the interests of voluntary fire-fighters to increase the tax exemption.

[*English*]

In conclusion I congratulate the member for Haldimand—Norfolk. As I mentioned before he presented this motion in the last Parliament. I congratulate him for his tenacity and his devotion to this cause. I support this motion and I hope all members will see fit to support it when the time comes.

As the member for Restigouche—Chaleur, I would like to thank all the volunteers in my region.

[*Translation*]

I want to salute and thank the voluntary firefighters.

[*English*]

Mr. Paul Steckle (Huron—Bruce): Madam Speaker, it is a great pleasure for me this evening to speak on this important private member's motion. I congratulate the hon. member for Haldimand—Norfolk for his hard work and diligence in the preparation of this motion and for his dedication to the volunteer firefighters who put their lives on the line every time they are called out.

The member has been working for a long time to get this motion passed in this House. I am confident all members will see the benefits of this motion and will call on the government to consider amending the volunteer firefighter's tax exemption from $500 to $1,000.

The Income Tax Act currently exempts $500 from taxation. This had been increased from $300 to $500 in the 1980 taxation year. Looking at inflation since that time based on 14 years it is certainly due time we recognize the firefighters for their efforts and the kind of work they do for their communities.

This is not the first time this motion has been presented. In one form or another it has been brought into this House on other occasions. This topic was discussed even as far back as 1982 and again in 1983. In 1989 the member for Haldimand—Norfolk reintroduced the motion.

I trust the next time we speak on this issue we will be passing the motion into law and finally giving volunteer firefighters the increased level of tax exemption they deserve. I saw the spirit and goodwill which can prevail in this House this evening in allowing this motion to become a votable one. I applaud members opposite and on this side as well for their diligence in doing this.

● (1820)

In the past members who opposed similar motions were worried about pitting one volunteer group against another. This is not the case in this evening's debate. All the motion says is that it is time to give proper recognition to our firefighters, recognition in the form of increased tax exemptions. This is not a question of developing a new exemption, but recognition of