

As to the failure of the dominion-provincial conference, you may rest assured, Mr. Speaker, that the real responsibility rests with some Toronto and Montreal millionaires who, worried over their own interests, have brought pressure to bear upon Drew and Duplessis in order that they may do their utmost to impede the conclusion of any arrangement so long as the word "succession" appears on the agenda of the conference. That explains why Duplessis offered no alternative, but simply shut the door with a bang and returned home.

You know as well as I do, sir, that the rich capitalist or the man operating a business of his own is in a far better position than anyone else to avoid taxation, a practice which I regard as criminal since the difference must be borne by that poor sucker, the wage-earner. Only an equitable distribution of taxes levied to pay the tremendous cost of the last war will prevent the spread of communistic ideology. As you well know, communism is taking full advantage of the unfair distribution of our national wealth to prey upon the minds of our working people in the hope of finding them willing and ready to accept this new way of life.

The suppression of income tax would help the wage-earner in the lower income brackets to improve his family budget, thereby eliminating the misery which is, in many cases, the most potent and virulent microbe of communistic disease, the contagion of which we all want to avoid in the interests of our economic stability.

Some taxpayers make honest statements of their income. However, when a person who has paid practically no income tax leaves several thousand dollars upon his death, the greater part of which was accumulated during the past ten years or so, surely that money did not fall into his lap of its own accord.

I think it is unfair for a family to divide among themselves a fortune which was accumulated out of the income tax paid by the majority of wage-earners. You may rest assured, sir, that the supporters of Duplessis and Drew prefer making important subscriptions to the election fund to paying heavy amounts accruing from their estates. There are those who will no doubt argue that certain Liberals think otherwise, but it does not matter since it is not the first time I have held a different point of view.

Mr. Speaker, members of the Liberal party enjoy freedom of thought, which is the best means of assuring the party's evolution. However, this is the antithesis of the attitude within the Duplessis party, where each and

every member is compelled to "follow the Fuehrer". Have you ever found such men as Cardin or Power in the Duplessis party? You may seek all you like, but, "It will avail ye nothing". The wage-earners of Quebec, that is the majority of the people, should not be compelled to assume the cost of a war which they did not want and which I certainly did not want either. Why should we let Toronto and Montreal millionaires enjoy a fortune, part of which is derived from the income tax paid by the common people to cover those war expenses?

People in Quebec who own small fortunes have nothing to fear, because, as everyone knows, there are no succession duties, or practically none, on estates of less than \$20,000. So, if in the future our Quebec farmers are compelled to pay income tax it will be as a result of the present attitude of Tories like Duplessis and Drew. Again, if Quebec cannot attain social security and obtain an old age pension payable at sixty-five years of age or under, the blame should be laid on Duplessis and Drew, who have compelled the wage-earners to pay these taxes alone, or almost alone. They cannot continue to do so without decreasing the purchasing power of the people and bringing about a period of unemployment more acute than that of 1931.

It seems to me that Liberalism has always been prompted by the interests of the people. It should understand, therefore, that in both the provincial and dominion fields no income tax is fair unless it is on a common basis with succession duties because, if there are honest people, there are also scoundrels and Scrooges. Moreover, no government will be able to control the situation unless it has the power of enacting laws to that effect.

I am in favour of autonomy, but not to the point of forcing wage-earners to pay taxes for those who do not. Income derived from succession duties should remain the property of the province of Quebec, but it is essential that the dominion be allowed to legislate in that field since income tax is collected by the federal government. Even though provincial legislatures have the same right as the dominion to tax income, we must realize that income tax is now a federal responsibility and that it will remain so for some time to come. Wage-earners should, therefore, be granted relief from taxation. Taxes will decrease inasmuch as the dominion government is able to recover its legitimate dues. Furthermore, Ottawa would then be in a better position to expand social security plans on behalf of farm, industrial and forest workers who are in dire