1946, made an eloquent plea. It is a pity—it is a thousand pities, sir—that the proposal he then made was not readily accepted and acted upon for the general benefit of Canada in all these succeeding years.

Sir, I have quoted certain extracts from a statement recently made by the premier of Ontario. One might parallel such statements with statements made by the other provincial premiers. They, in turn, have welcomed the government's belated proposal for a dominion-provincial conference. The alternative to some agreement involving initiative, responsibility and action on the part of the federal government is continuing chaos and continuing unemployment. The proposal we make is a realistic proposal that calls for realistic effort.

Mr. Deputy Speaker: Order. I am sorry to interrupt the hon. member, but I must tell him his time has expired.

Mr. Fleming: I had finished, Mr. Speaker.

Mr. H. A. Bryson (Humboldt-Melfort): Mr. Speaker, ordinarily it is difficult to inject any new ideas or new arguments into a debate as prolonged as this one. But I feel that this is no ordinary debate, because unemployment is the most important issue facing the people of Canada today. I am sure that when this session of parliament is over we who are members of the house will look back and say this has been the most important debate in the whole session. And if statements are made and if there is repetition in debate, no one need apologize for that fact.

However, I do believe the scope of the debate is such that unlimited arguments can be put forward to show why we should not have serious unemployment in Canada today. It is not my intention this afternoon to cover the ground as to the fundamental and basic reasons why this serious unemployment situation exists. That aspect of the matter has been covered most ably by other hon. members. I would say only this in passing, that if we are not prepared to recognize those basic and fundamental causes of unemployment, then I fear we shall not find any lasting solution to the problem.

It is obvious to me that the government has no intention of recognizing these fundamental causes. Indeed, it is scarcely prepared to believe that unemployment exists. In short, they do not want to hear about it. The accusation has already been made in the debate and, as it continues, no doubt it will be repeated by hon. members supporting the government, that hon. members on this side of the house are deliberately prolonging the debate, thereby obstructing the passage of proposed legislation to give increased benefits under the Unemployment Insurance Act.

No doubt we shall be accused of that, and I cannot help hoping we are because that kind of tactic is not going to fool the unemployed in Canada. By resorting to that procedure the government will be serving notice on the unemployed that it is using the increased benefits under the new legislation as a kind of smokescreen behind which it can hide from its responsibility to provide a permanent solution to the problem. By using tactics of that kind the government will be serving notice on the unemployed that it is prepared to go on placing another prop under a structure which is now in such a state of collapse as to be a threat to the economic life of the country.

The proposed legislation is not an answer to the problem of unemployment, and adds little to the permanent welfare of the workers in Canada. Certainly it adds nothing to the prestige of those who say it will give that permanent help.

May I call it five o'clock, Mr. Speaker?

Mr. Deputy Speaker: It being five o'clock, the house will proceed to the consideration of private and public bills.

PRIVATE BILL

SECOND READING

Bill No. 243, to incorporate Caledonian-Canadian Insurance Company.—Mr. Hunter.

INCOME TAX ACT

AMENDMENT RESPECTING SECRECY PROVISIONS AND APPEALS BY CORPORATIONS

The house resumed, from Friday, March 4, consideration of the motion of Mr. Knowles for the second reading of Bill No. 163, to amend the Income Tax Act.

Mr. J. M. Macdonnell (Greenwood): Mr. Speaker, it is always interesting, when one is discussing a subject, to know its origin. In this case the proposer of the bill has been very frank in telling us just what induced him to propose it. I read from his words at page 1736 of *Hansard:*

> ...it has been an open secret that the incident which has prompted my interest and perhaps the interest of others in this proposal is the case covered by the income tax appeal board judgment No. 227, which concerned a certain firm which sought income tax deductibility with respect to some $27,789.02 which was spent for repairs and improvements to a certain property which it claimed it was using to entertain public officials in order to obtain contracts for government work. As hon. members know, the Department of National Revenue denied that claim in the first instance. The corporation in question thereupon appealed to the income tax appeal board, and in the end that board took the side of the Department of National Revenue and the deductibility was not allowed.