

Mr. MILLER: Yes, it is a lot of money, even to the Minister of Finance. But it is not so much, I suppose, when one talks about a budget of over \$2 billion. I know the difficulties with which the minister is faced; nevertheless I am adding my voice to the voices of those who have gone before, protesting against this tax.

I am also not satisfied—and I realize I can do nothing about the matter but raise my objection tonight—that consideration has not been given by the Minister of Finance in his budget to the giving of income tax exemption rights in respect of other members of a farmer's family. I believe consideration has not been had for the fact that, to earn an amount of money, a farmer must earn it through the joint enterprise and joint effort of his wife and family on the farm. I do not believe that has been properly brought home to the people in the towns and cities. However that may be, it is true. Certainly I believe some adjustment should be worked out, so that this fact would be taken into consideration. Certainly if any of us had to bring our wives and families down to our offices to help us make our livings, we would figure out some way whereby our wives and children would receive some consideration in the matter of income tax exemptions.

I also regret that small businessmen, of whom there are many in the riding from which I come, have had little relief in the budget. I shall not enlarge upon that, but shall be content to subscribe to what was said by the hon. member for Halifax (Mr. Isnor) and the hon. member for Northumberland (Mr. Drope) this afternoon. I had one of those briefs sent to me, the same as other hon. members did. However I believe much could be done to encourage small businessmen in the small towns; because, after all, during the period of hard times in the west those small businessmen had a pretty tough time of it. They can make a little money now, and I say to them, "All power to you". Let them have every encouragement we can give them.

I realize the difficulty there would be in carrying out my next suggestion; but I must express my regrets that, with his ingenuity, the Minister of Finance did not devise some ways or means of giving some sort of taxation exemption to hog raisers, so as to encourage hog production. I know that is difficult of application, and it is difficult to discriminate between classes. But at the same time it is so urgent, not only to meet our market commitments, but also in the economy of the west, that, in my humble judgment, that hog

industry, which is rapidly dying out, should be encouraged. That is the way I still maintain it can best be encouraged.

There is one feature about the budget speech of the Minister of Finance which I like very much, and I want to tell him about it. That was the prophecy he made in his speech where he stated that he would remodel the present Income War Tax Act; and I think he would even change the name of it. I hope that when the new form of legislation is produced in the house it will have the twin advantage of being understandable not only by laymen but by lawyers who, up to date, have not been able to understand the income tax law.

In Portage la Prairie we have an industry of which we are proud, and I should like to say something about it. We are extremely grateful that that industry was located in our midst. It is a pilot flax fibre mill. The Department of Agriculture has built and is operating a creditable experiment in the production of flax for fibre purposes in the western provinces.

An extensive investigation was made as to where that plant should be located and, after a most thorough investigation by experienced men in that line, the city of Portage la Prairie was chosen as the site for it. I understand that it was chosen because the land surrounding Portage la Prairie had been proven to be the producer of one of the best types of fibre flax that could be produced anywhere in western Canada.

On December 21, 1945, I, in common with many citizens of Portage la Prairie and district, attended at the formal opening of that pilot flax mill. Believe me, there were few there who did not have great hopes that at last, in the city of Portage la Prairie and district, we had the mechanics of an industry which might do much not only for our own area, but for the entire province of Manitoba and, indeed, for the whole of western Canada.

Professor T. J. Harrison, chairman of the Manitoba fibre flax committee, was at the meeting, along with the minister of agriculture of Manitoba, and other notables. Professor Harrison told us why the site at Portage la Prairie had been chosen, and the reason he gave was the one I have just placed before the house.

During that time, even while the mill was under construction, there were seeded and already growing in the area surrounding the city 100 acres of fibre flax and 100 acres of oil flax. There was also a ten-acre experimental plot on the provincial government farm. This mill, as constructed, can handle, roughly, 1,000 acres; but there were never, so far as I know, 1,000 acres seeded to both kinds of flax.