rectify. They stated the intent to release a technical bill on an annual basis every fall so that as technical changes accumulate, they can be released at the same time every year. In that way, there will not be such massive bills in the future that become difficult to deal with, as we admit this one was.

The officials also indicated, in fact, that they are getting very close to finalization of another technical bill with an accumulation of changes after July of 1990. In this manner, changes of a technical manner will become a regular process whereby the public and the members of the concerned Parliamentary committees will have smaller income tax bills to deal with on an ongoing basis in terms of their content.

Of course we are independent, we are autonomous, and we do the work that is assigned to us.

Senator Perrault: Are you trying to talk out the bill?

Senator Simard: But to keep the proper perspective, the elected people on this Hill have had their committee meetings. They had two meetings of an hour and a half in length, while we spent just as much time as they did. We did the work that needed to be done, as have the people on the other side. We have to be careful and we should not always be guided by what they do over there, I suppose.

Senator Perrault: That is the first truthful thing you have said here.

Senator Simard: They are the elected people. They have seen fit to let it pass and to trust the answers of the officials and the department. They realize, no doubt, the public involvement that has gone into the preparation of these bills. I do not know why we should be more finicky than they are.

Senator Frith: They were wrong, so why shouldn't we be wrong?

Senator Simard: I do not think they were wrong, Senator Frith.

[Translation]

So, this bill was debated in this House a few days ago. The Standing Senate Committee on Banking, Trade and Commerce proceeded with its study as planned. Representatives from the Department of Finance were able to clarify certain questions when they appeared before the committee.

The bill was examined as required. Furthermore, it is essential for taxpayers to be able to exercise their right to certain benefits on their income tax return.

It is therefore desirable, honourable senators, that this House adopt this legislation as soon as possible.

Thank you.

Hon. Eymard G. Corbin: Would Senator Simard entertain a question?

Senator Simard: Of course, Senator Corbin.

Senator Corbin: Senator Simard, you often use, and you did so this morning, the term "technical bill". Could you explain what you mean by "technical" in this context?

[Senator Simard.]

Senator Simard: Honourable senators, I did not say it was a 100 per cent technical bill. I said it was a bill that contained budgetary measures that go back to the 1990-91 Budget, and which also had a substantial number of technical amendments that have the effect of harmonizing the terms we find in the Income Tax Act with the terms in the Unemployment Insurance Act, for instance, which is affected by this legislation. That is more or less what I was referring to. In fact, Bill C-18 is full of this type of amendments.

Senator Corbin: Senator Simard, what surprises me is that you went on to say that technical amendments were the exclusive purview of the experts at the Department of Justice or the Department of Finance. It is not the first time this term has been used by you and by others in this House.

After some quick research, I discovered that there are no technical amendments and no technical laws. Nevertheless, this usage has been coined in Parliament. I think it is meaningless. On the pretext that a piece of legislation is technical, we are asked to trust the officials of the Department of Finance or the Department of Justice and to pass a bill as soon as possible. After careful study by people who are more interested in doing the work of legislating, we see that these technical amendments sometimes involve taxes or charges of millions of dollars.

That was the case recently when we were presented with amendments to the Financial Administration Act. These technical amendments contained a fundamental change in the government's approach to certain charges borne by taxpayers. I am not prepared to go along with you in calling such things "technical".

The technical people in Parliament are the legislators. You know that very well, Senator Simard. You have vast experience in New Brunswick, I grant that. Here, you are given responsibilities in your caucus in the Senate. You know very well that bureaucrats do some things that do not always tie in with what the government or parliamentarians want.

I do not know why you fell into the trap of calling amendments "technical" when we well know that our duty as legislative technicians is to examine all bills and what they contain.

In future, I would appreciate it if you used some other expression. As a technical specialist on the laws of the Parliament of Canada, I do not go along with you.

Senator Simard: Perhaps the term is badly chosen, but it is used by many people to describe this process of adjusting and harmonizing our laws and so on. Maybe you should suggest another word for us.

That is one of the questions I asked someone who usually does that work in the Library of Parliament and who is assigned to some Senate committees. I was somewhat worried, a bit like you, and I was able to find cases as well as amendments of that nature that generated additional costs for taxpayers. In fact, I mentioned some earlier this week during a debate on second reading.

I was told in committee that there would be no impact on costs. In other words, the government did not expect these