Some hon. Members: Shame!

Mr. Rondeau: Shame indeed! Not only the hon. member for Sainte-Marie, but also the hon. member for Charlevoix were absent. There might be some extenuating circumstances. The hon. member for Sainte-Marie is content to denounce the Créditistes, but he has never done what the Créditistes have done for the present poor, who are overtaxed by this government and also by the previous administration.

When we want to have the truth in this House, we must use official documents, study the background of the bill and record all the votes on such taxes.

This bill, which unfortunately we must discuss again, is a continuation of the bill of March 15, 1968, which was passed while the hon. member for Sainte-Marie was not here.

Mr. Speaker, we do not have to put up with any lecture from the hon. member for Sainte-Marie. We know full well what we have to do in the House and we are doing it.

And we need not be ashamed today of what happened in 1968, because if the present government wanted to withdraw the bill now before us, we should do the same because we are not here to indulge in petty politics and empty talk but to represent our constituents who are fed up with these farces and old political gimmicks, and with taxes.

In fact, when you are in the opposition, as the Conservatives are, you keep accusing the government but you have no financial solution to propose. We of the Ralliement créditiste have solutions concerning taxation, we do not tell the government: Call an election. We were elected here supposedly for five years, and if bills introduced by the government had to be withdrawn under special circumstances, because it did not have a majority, so much the better. This goes to show once again that the minority government in 1968 was more favourable to Canadians than the present administration which relies on its majority, conscious of the fact that it will thrust on the Canadian people the bill under consideration today.

A majority government like the one we now have is imposing on the people taxes which are too heavy to bear. But in 1968, the government had to listen to the voice of the opposition, of the Ralliement créditiste, and withdraw its bill. Our constituents have congratulated us ever since then. They never blamed us; on the contrary. they understood that the Ralliement créditiste had thought of all the taxpayers, of all the workers who would have to pay those taxes, who would have had to pay out \$125 million and would never have collected the \$25 million illegally obtained by the Liberal government. The government of the time was so sure that its bill would be adopted that it had already started to collect the taxes. And that is why our constituents were pleased with the attitude of the Ralliement créditiste in the House, and why we are not afraid to call for a vote tonight, tomorrow or in a few days, on this amendment. We are not afraid to vote against this 5 per cent tax that the government forces us to discuss presently.

Income Tax Act

An hon. Member: 3 per cent.

Mr. Rondeau: 3 per cent.

Mr. Speaker, we are anxious to vote against this tax, because our constituents are equally anxious to vote against this majority government which knows only how to levy new taxes.

• (9:40 p.m.)

Mr. Gérard Laprise (Abitibi): Mr. Speaker, this evening, I would like to thank my colleague from Portneuf (Mr. Godin) for his amendment which was intended, in some way, to cancel the effects of the bill. Why? Because we consider that this bill is a continuation, as has been said many times this afternoon, of an Act which was supposed to be temporary.

As is often said, there is nothing more permanent than the temporary. Tonight, we would like to deny the truth of that saying, so that the electors, the taxpayers, the Canadians who are crushed under the tax burden may obtain some relief.

In 1942, during one of the first federal-provincial conferences held here in Ottawa, a former conservative leader made a statement which I liked very much. This statement made in 1942 by Hon. John Bracken was true then, and it is also true today. The Premier of Manitoba at the time stated as follows:

Our present system of taxation seems to have been based on the Gospel promise: "For whosoever hath, to him shall be given, and he shall have more abundance: but whosoever hath not, from him shall be taken away even that he hath."

This is quite like our fiscal system, Mr. Speaker: taking from the Canadian workers, particularly from the tax-payers, rather than from the large companies. It is not the one who cashes in fat dividends each year that pays the highest taxes, but the workers. I call to witness the parliamentary secretary to the Minister of Finance (Mr. Mahoney) who, on March 3, said what follows about the bill before us, as recorded on page 3624 of Hansard:

While the cost to the treasury of this measure is estimated at \$25 million for the 1971-72 fiscal year— $\,$

This means that the bill will allow large industries more depreciation on their equipment. This way, they will save \$25 million this year, while if the bill before us is passed, it will cost the small taxpayers \$245 million.

This prompted Mr. Bracken to say in the 40's:

This ill-balanced fiscal system transfers the income of those receiving a relatively low salary to those who have relatively high income. The return from indirect taxes levied by the federal government is to a large extent allocated to the payment of the interest on the national debt—

Mr. Speaker, that was the case in 1942, and that is more true still in 1971.

The premier of Manitoba went on to say:

Thus we see in this case the income of relatively poor persons go to those who are relatively rich. We will never build up a strong fiscal system in Canada by taxing those with a low income to the benefit of those with high income.