## Excise Tax Act

pronouncements about changing lifestyles, can disguise that reality.

Mr. Anderson: Mr. Chairman, on a point of order, I should like to correct a mistake on the part of the hon. member for Oshawa-Whitby which was quite unintentional. He referred to loggers and their method of getting to work. Loggers use logging crummies to get to work in most instances.

## [Translation]

Mr. Allard: Mr. Chairman, many things have been said about Bill C-66. I would like at this time to point out to the government that, under the pretext of conserving gasoline, it is attacking those who do not have the means to pay for the orchestra that the government wants to hire. I shall be happy to support this evening the motion of the hon. member for Winnipeg North Centre (Mr. Knowles). However I deplore the fact that like the hon. member, I have many constituents who must drive to work. They do not have any choice. With public transport, the distance that they must cover does not allow them to use another means of transport to get to work.

This is why I would have liked the hon. member for Winnipeg North Centre to include in his sub-amendment the provision that a worker who must use his car should be authorized to deduct the 10 per cent tax that he must pay on gasoline. I had prepared a motion, and if I am allowed to do so, I shall read it:

That Clause 5 be amended by adding, after subclause (g), subclause (h) which would read as follows:

a worker who must travel a minimum of twenty-five (25) miles a week in his own car to reach his place of employment.

When we talk about public transportation, we are talking about a service which is also aimed at urban dwellers. It is more to the advantage of a man who simply has to travel three, four or five miles to use a public transport system instead of his car. On the other hand there are many areas where public transport is not provided for every one. This is why I believe it would be fairer and certainly more honest to allow every worker who must use his car to reach his place of employment to claim the same rebate as companies and other individuals for transportation costs.

Now, that is why I am happy to express agreement with the hon. member for Winnipeg North Centre in this regard. I congratulate him for having introduced a motion intended to help those who might find the "medicine" too hard to swallow. That is why I should like, if my motion cannot be accepted, a minimum distance to be incorporated into the motion of the hon. member to allow those who have three, four or five miles to drive every day, five days a week, in other words about 25 miles, to be covered by his motion.

## (2110)

[English]

The Assistant Deputy Chairman: Order, please. The Chair must advise the hon. member for Rimouski that there is already an amendment before the committee. Therefore the amendment he proposes will have to come at a later stage in the debate.

[Mr. Broadbent.]

Mr. Benjamin: Mr. Chairman, I want to say to the hon. member for Rimouski that I sympathize very much with his attempt to move a sub-amendment. You have ruled that he would have to move it at a later stage. I assume he would have to move it if this amendment is adopted. Let me say that this is an honest and sincere attempt by the hon. member for Rimouski to add some credibility to the amendment moved by the hon. member for Winnipeg North Centre. If it did nothing else, it would relieve the Minister of Finance of some of his ill-founded worries about such a motion being accepted.

The hon. member for Oshawa-Whitby has already pointed out that one of the main arguments we have about this legislation is that it requires the people who can least afford it to pay the overwhelming portion of this \$350 million for part of 1975 and something over \$500 million in 1976. It places the burden of raising most of that money upon the working people, the pensioners, the handicapped and the people who drive for pleasure.

The minister has said that he is attempting to get most of the money from those who consume gasoline for pleasure driving, when in fact a large portion of it will be received from the people who have no alternative but to use their cars to get to and from work. If the minister could sort out and identify every gallon of gasoline that is used for pleasure there would be some validity to his argument and to this kind of legislation. He cannot do that. As a consequence, he places the burden of raising most of this money on those who can least afford to carry the burden because they have no alternative means of transportation.

Workers are entitled automatically to deduct \$150 from income tax as the cost of tools or other things required in their employment. That is a recent measure, adopted some four or five years ago. The effect of this legislation on the workers in the city of Regina, let alone those who work in remote areas, will be to take back more than any benefit they receive from the \$150 deduction as expenses in respect of tools or other various things. This more than offsets whatever tax benefit they might get from that \$150 deduction. If they were in the 25 per cent bracket they might benefit to the extent of \$35 or \$40. Through this bill the minister will more than take away that benefit because these workers will have to pay that 10-cent tax on the gasoline they use in driving to and from their work.

There are steelworkers in the city of Regina who work for the Interprovincial Steel Company and drive between 4,500 and 7,500 miles a year to and from work. I would ask my hon. friends to compute that at 10 cents a gallon, 16 miles per gallon. The minister will not only take back any tax benefit these people might gain from the \$150 deduction to cover the cost of tools and so on, but he will also take back the entire \$100 tax credit to which people have been entitled in the past year or so as a result of recent budgetary measures. The fact is that as a result of paying the additional 10 cents per gallon for the gas used to drive to and from work, these people will not only lose the meagre benefits they have received as a result of tax legislation in the last two or three years, they will be paying a large proportion of the revenue the Minister of Finance says he needs for equalization of oil prices.