

Income Tax Act

An hon. Member: You should hear Benson do it.

• (4:10 p.m.)

Mr. Jerome: The difficulty is much greater than that in that Your Honour is required to rule upon the legality of the amendment before us at the present time. It is designed specifically to raise exemptions and does so in dollars and cents terms. It is argued that while that is clearly procedurally offensive, what is designed to correct it is some amendment to section 117. What is really happening is that the hon. member is not putting forward that amendment to section 117, but is simply saying we should accept his amendment now and make some amendment to section 117 in the future.

The obligation to put forward a legal amendment to section 117, making changes in the incidence, the burden and the orderly imposition of taxation, has been argued today. At the best of times, if not always, it would be extremely difficult to put such an amendment in acceptable terms. I submit we are not now dealing with section 117 but rather an amendment which is supposed to legalize this procedure, but I submit it is not in sufficiently precise terms to enable the Chair to rule on it or to enable anyone to make an argument as to whether it is procedurally acceptable. I submit this puts the Chair in an absolutely impossible position.

[Translation]

Mr. Fortin: Mr. Speaker, I listened with interest to the comments of the Parliamentary Secretary to the President of the Privy Council (Mr. Jerome), and I beg to differ with him.

First of all, fundamentally the question is what we discussed earlier and the arguments are the same.

Secondly, the Chair wonders whether we are not dealing with two sections, one of which is not now before the House. Now, when the representatives of the various parties agreed on the procedure to be followed, the question was this: Will we discuss Bill C-259 clause by clause or will we regroup them by sections or main titles?

In any event, the present debate is basically an experiment. That is what we are now doing: experimenting. The House leaders agreed on main titles, and we are experimenting, trying to speed up the work while performing our duties as members of Parliament, properly and conscientiously.

That supposes many things, Mr. Chairman. It means that if my colleague for Bellechasse (Mr. Lambert), for Champlain (Mr. Matte), or any other rises and does what the hon. member for Winnipeg North Centre did, trying to amend—

[English]

Mr. Jerome: I rise on a point of order, Mr. Chairman. Perhaps the hon. member who is now speaking did not understand what I first said, or perhaps what I said was not translated adequately. It appears he is under the impression that in my earlier remarks I was suggesting the committee should be forced to stay with only those sections we are discussing. I want to make it perfectly clear that I was not attempting to sustain that position because it would be too rigid. I have no objection and do not propose that we on this side have any objection in a

[Mr. Jerome.]

situation like this, or one which may arise at another time, to discussing other related sections. If it is necessary to put forward an amendment which deals not necessarily with the section we are discussing, but coincidentally with an amendment to another section, no one on this side would argue against that. It would appear from the matter to which the hon. member addresses himself that I took precisely the opposite position. I just wanted to make that perfectly clear.

Mr. Fortin: Mr. Chairman, I am now pleased with the remarks of the parliamentary secretary since he says that there is no opposition from his party. This is precisely what we want, Mr. Chairman. We wish that the principle of debate be honored so that we may discuss a clause respecting capital gains. In this way we recognize the principle whereby we may talk about another part of the bill also under the heading of capital gains. This implies that a member of this House and of this committee may rise and introduce comprehensive amendment.

This is not provided for in the Standing Orders but it was generally agreed upon. Therefore, Mr. Chairman, it seems to me that we could end the discussion since, as indicated by the parliamentary secretary, we quite agree on that point.

The Chairman: So there will be no misunderstanding as to how the committee is to proceed I should like to make one or two comments. As I said earlier, the Chair did not raise this matter for the purpose of precluding consideration by the committee of all aspects of the hon. member's motion. I should like to take the arguments of the three hon. members who assisted the Chair under advisement. It would be helpful if we considered the motion as proposed by the hon. member for Winnipeg North Centre. If the first part of the motion is allowed, then at some later date the hon. member would have to satisfy the Chair on the procedural acceptability of the second part. I think that is the argument put forward by the parliamentary secretary. If there is no disagreement to my suggestion, I will take the matter under advisement and make a ruling later. If I allow the motion it will be on the understanding that at some later time the hon. member for Winnipeg North Centre must satisfy the Chair as to the second part. Is that agreed?

Some hon. Members: Agreed.

The Chairman: Hon. members have taken a great deal of time and effort and it would not be fair to make a hasty ruling. I will consider the matter as quickly as possible and rule on it.

Mr. Blackburn: Mr. Chairman, my remarks will be brief but there are three aspects of sections 109 and 110 to which I should like to refer. The first aspect concerns the high expenses incurred by parents in respect of children suffering from cerebral palsy and other related diseases which require extensive treatment. To make it a little more clear, I am speaking not about medical expenses but about travelling expenses that parents incur when they take their children from smaller communities, villages and cities in the countryside, to major medical centres where specialized treatment can be obtained. Very often these parents run up high expenses over a period of