

And, as I also said earlier, I received several letters from volunteer firemen and particularly city officials, and that is why I say this motion is very important and I ask the members of this House to pass it so it can be referred to committee.

● (1712)

I would therefore like the debate to be short so that this motion may be agreed to. I moved the same motion last year, but it was not agreed to. Because of this, many people and many municipalities were greatly disappointed. For a part-time volunteer firemen, firefighting does not take only courage, but also a lot of money. If the present situation is allowed to go on, people will die in fires, and later on I shall give evidence to the effect that many people do die in such cases.

Many municipalities have enormous difficulty in recruiting part-time volunteer firemen. They have enormous difficulty in finding such people to help the victims of fires and provide a service to which the taxpayers are entitled. To prove my allegations, Mr. Speaker, I would like to read a letter that I received from the Amos volunteer firemen department, which reads as follows:

Following a decision made at our last general assembly on September 22 last, it was unanimously decided to submit to you a request concerning the exemption of all indemnities received by volunteer firefighters for income tax purposes. The reason for that request is that we have a total budget of \$28,000 for the 30 firemen who fight fires in our town, regardless of the number of fires that we may have to fight and of practices that we may hold, including preventive measures. You probably know that the majority of our firemen are low wage earners. Moreover, we use our own cars to go to the scene of the fire and we often lose personal belongings (watches, glasses, etc.) and damage our shoes and clothing.

Up to this point, Mr. Speaker, this letter shows that I am quite justified in proposing this motion. The letter goes on as follows:

Another problem which affects our family life is that we must stay on standby during weekends for all summer.

I think there are few people who are prepared to sacrifice their family and their holidays the way our part-time volunteer firemen do. The letter goes on:

It is a service we owe to the population; however, more often than not we do it to the prejudice of our families. Moreover, since you have taxed our members, we have had several resignations which are directly related to this situation. For all these reasons, we ask a total exemption for all volunteer firemen or a minimum of \$1,000 before tax deduction.

Considering that a Canadian citizen who has less than \$1,000 interest in the bank is not taxed, we believed our demand is justified. We hope our elected representatives will settle this matter in the best possible way and thank you in advance for your goodwill and collaboration.

Mr. Speaker, as those firemen demonstrate in their letter, if a citizen who has less than \$1,000 in the bank is not taxed, it seems just and reasonable to me to exclude from the taxable income any allowance received by a part time volunteer fireman for carrying out his duties. I am not asking for the moon, I ask a reasonable thing for these people.

Income Tax Act

Mr. Speaker, many small municipalities cannot hire full time firemen to do the job and must hire part time volunteers. Everybody knows that citizens are overtaxed yet we are grateful for the kindness of those people who are courageously fighting fires without begging from their municipality the salary increase that would cover part of their cost. You just have to think of the cost of suits, uniforms if you like, cleaning and so on. Furthermore you know that in an emergency a fireman does not notice the way he is dressed and does not waste time to change before going to the scene of disaster.

Still the Income Tax Act provisions concerning part time volunteer firemen were implemented in 1951. It was based on the cost of living at the time. Mr. Speaker, I do not ask much. I merely ask to study the possibility of renewing this legislation dating back to 1951 in order to take into account the present cost of living. The Amos fire department is not the only one asking for an increase of \$300 to \$1,000 of the present exemption, or the cost incurred by volunteer firemen in the exercise of their duties. The Val d'Or fire department sent me a letter dated February 24, 1978. I quote:

We, volunteer firemen of the Val d'Or fire department wish to make the following request:

The Minister of Revenue now gives volunteer firemen a \$300 exemption on their earnings for a given year and the balance is taxable. We want that amount to be substantially increased, or that the income not be taxable, or again to obtain the actual cost incurred in the exercise of our duties.

The act concerning the \$300 exemption was passed in 1951, 28 years ago. Since then, all costs have doubled, if not tripled, and we have not benefited from indexation.

That work of volunteer fireman is a part time job that is practically unpaid. We must use our private cars to answer emergency calls and our expenses are not repaid. You probably know how much it costs to run a car. Furthermore, we run risks on our way to the scene of a disaster. Any fireman who has an accident on his way to a fire is not considered as driving a priority vehicle, and that is why he must pay for all damages as well as for ensuing actions. Also the clothes we wear for our regular work are often torn or burnt when we fight a fire, and we must pay such expenses.

However, Mr. Speaker, how many letters have we received as members of this House? I gave only two examples. We have also received telegrams not from brigades but from the Quebec section of the Professional Firemen Federation, and I quote:

Quebec Professional Firemen Federation strongly supports resolution of Quebec voluntary firemen claiming income tax exemption for indemnities received when fighting fires.

The telegram is signed by Alfred Morin, the president of the Professional Firemen Federation of Quebec.

Mr. Speaker, voluntary firemen are doing great services to the population. It would only be reasonable that we parliament members, supported as we are by the public, do justice to those firemen by allowing them an income tax reduction. Mr. Speaker, I would like to conclude here because, as everybody knows, that motion must not die on the order paper. I know many members want to have the floor. For the benefit of all voluntary firemen across the country, I hope it will be possible for those people to win their point after the request they made to the federal government through me. In concluding, I would