

it is not very kind. We ought to have a chance once in a while. This is only the first or second time this session that I have brought up in this way any matter such as this. It is rarely that I have raised this sort of thing in other sessions because they were war sessions and I did not want to take up the time of the house. But one has a responsibility towards one's constituents. People are writing to me from different parts of the country and feel that they have grievances. Where else can those grievances be aired except on occasions such as this?

Mr. RALSTON: I was suggesting that the grievances could properly be aired and the representations properly be made in the committee of ways and means when the income tax was being discussed, and I am quite certain that most of the members of the house had that idea. But my hon. friend suggested that this could not be done. I am sure that anything concerning the income tax or having to do with the system of taxation can be freely urged in the committee of ways and means. My hon. friend is an old parliamentarian, and I do not quite understand why he should take up the time of the house at this stage to discuss these matters. He says he did not believe they could be brought up in the committee of ways and means. With deference, I do not agree. I think they can be. There will be ample opportunity for doing so in the committee, and I do not think my hon. friend need plead for consideration because ample consideration has been given on motions to go into supply. But we certainly do want to keep within the rules.

Mr. HANSON (York-Sunbury): I do not want to carry the matter any further. I certainly felt that I was within the rules. I do not want to trespass against any of the rules. There is a tendency, you know, Mr. Speaker, in this house, and I protest against it, to impair the rights of private members. There is that tendency on the part of the administration on the plea of war necessity. That is constantly occurring, and the government will have to give some consideration to that and allow private members a little more leeway if they are not actually wasting the time of the house. I hope I am not doing that.

Mr. RALSTON: I am only suggesting that the matter be not discussed twice, that is all.

Mr. HANSON (York-Sunbury): I do not recall that I have brought these matters up before.

Mr. RALSTON: You will, again.

[Mr. R. B. Hanson.]

Mr. HANSON (York-Sunbury): As a matter of fact this discussion that has interpolated itself has almost knocked my ideas out of my head. I have not much more to say. I am going to ask the Minister of Finance to give further consideration to the question of the superannuated pensioners. If he intends to refuse them the cost of living bonus, on the basis indicated in the correspondence which I saw last year, namely that there was a contractual obligation on the part of the government and that the government in paying the superannuation was fulfilling that obligation to the letter—that was the reason he could give no cost of living bonus—then I suggest that on the basis of contractual rights he should not tax these men on the pittance they get by way of pension.

I suggest to the minister that he went pretty far in his statement with respect to the duty of the state not to take into consideration to too great an extent—I am trying to put his position in a few words—the obligations of the state in the matter of the raising of families. He said that it never was the duty of the state, in Canada or anywhere else, to pay too much consideration to the cost of raising a family.

Mr. ILSLEY: I deny absolutely that I ever said anything of the kind. I never said it.

Mr. HANSON (York-Sunbury): Then I am corrected.

Mr. ILSLEY: I will tell the hon. gentleman what I said and he can verify it from *Hansard*. I have said and repeated that it has never been contemplated under the taxation system of any country that the state should provide for the full cost of maintenance of children out of the tax saving for income tax purposes. I said that before and I say it again.

Mr. HANSON (York-Sunbury): The implication is this: the minister takes the ground that no country, Canada included, should in its taxation provisions make full allowance for the cost of bringing up children.

Mr. ILSLEY: Correct.

Mr. HANSON (York-Sunbury): That would be going the whole length, and I have never suggested that he should go that far. But in the taxation principles and proposals now in the statute the minister has not gone far enough. My mind goes back to the session of 1923 or 1924, when a popular and able member of this house, representing what was then the constituency of Chambly and Verchères, the present Mr. Justice Archambault, made a plea on behalf of the taxpayer who