

Employees in the packing house industry may have some real basis of complaint with respect to the level of their wage rates. In such case the Canadian people should demand that they submit their case for adjudication by a properly constituted tribunal. If they elect not to do so, then the people of this country, and those of starving Europe who are dependent upon Canadian sources of supply, will be at the mercy of the unlawful and possibly ill-considered action of one sectional group. In this event it would appear that the Government has no practical means at its disposal to meet the situation. True, the law purports to impose penalties for what have been described as illegal strikes, but it does not require much imagination to realize that it is quite impossible to prosecute and punish hundreds or thousands of individuals who participate in any such breach of the written law.

I suggest that these issues should be aired in the court of public opinion, making sure that all interested parties receive a fair hearing. I would go so far as to say that in a situation such as that which now threatens in the packing house industry the Senate of Canada might actively interest itself in a solution of the problem. In default of the complaining parties taking their case to the National War Labour Board, and resorting to the strike weapon instead, I think the matter should be referred for inquiry to the appropriate Senate committee. To its sittings should be invited not only the complainants and others directly concerned, but representatives of all sections of the population who may be affected by the dispute. Parliament should seize upon the earliest possible opportunity to learn at first hand the reasons underlying disturbances or threatened disturbances of this type, which affect the national interest. Only through such direct investigation can the causes of the trouble be removed. Otherwise, it is not beyond the realm of probability that Canada will find herself faced with a general strike. I see in the present disturbed state of our labour relations several indications of this.

The Speech from the Throne forecasts that as a result of the agreements which it is hoped to conclude with the provinces it will be possible to effect "a reorganization of the Dominion tax structure on a simpler, more equitable basis, conducive to the expansion of enterprise and employment." This statement will be most happily received by all sections of the country. However, I suggest that there yet remains a very important work to be done in the field of taxation, which need not wait upon any decision of the Dominion-Provincial

conference regarding the redistribution or reorganization of taxing methods. I think we can be reasonably certain that income tax, and the related impost on excess profits, so long as the latter is needed, will continue as Federal taxing measures. No one will argue that the mechanics of assessment and collection of income and excess profits taxes do not need overhauling.

Some Hon. SENATORS: Hear, hear.

Hon. Mr. BENCH: The Income War Tax Act, first passed in 1917 and amended and added to from time to time since then, has never been revised and consolidated. In the result, today it is so complicated that hardly anyone can understand it—and as a lawyer I do not think that is making too great an admission. I am surprised that even the officials of the Department of National Revenue who are charged with its administration can carry out their duties with any degree of uniformity. Here is a very practical and much needed work that the Senate could undertake. I respectfully suggest that we should have a committee of this honourable House set up for the special purpose of considering and revising the Income War Tax Act and the Excess Profits Tax Act, as regards the procedures of assessment and collection, with a view to their modernization and simplification—so that even I could understand them.

Some Hon. SENATORS: Hear, hear.

Hon. Mr. BENCH: Then, too, our electoral laws are in much the same condition as the taxing statutes which I have just mentioned. The honourable leader on the other side (Hon. Mr. Haig) a few days ago gave expression to the proposal that there should be in Canada a system of the single transferable vote. Other honourable senators and members in the other place have expressed themselves similarly. Not long ago a suggestion was made to me that we should preserve our system of national registration for electoral purposes and that there should be maintained in each district or county a register of all persons of voting age. Thus we would be able to maintain a running census of the voting population and do away with the expensive and somewhat clumsy method of enumerating the voters in advance of each election. In this connection, I notice that certain enumerators are now being prosecuted in the city of Toronto on charges arising out of the performance of their duties in the recent federal election. It seems they put on the voters' list the names of a number of graduates of the University of Toronto who happened to be then under the voting age.