

The rights and privileges of parliament as the trustee and servant of the people which, under the stress of war, have practically ceased to exist must be fully and promptly restored. I believe that our present Prime Minister, in 1935, strangely enough when attacking another government, laid his finger on the most critical spot relative to his own administration now. This is what he said, at page 36, volume 1, of *Hansard*, 1935:

I have said that one of the supreme efforts of this administration has been stealthily to alienate the authority and control of parliament, to take power into its own hands and away from parliament with respect to many of the important affairs of the nation.

No words of mine could more adequately be utilized in criticism of the present administration than the Prime Minister's own language on that occasion.

To show how far bureaucracy has gone, let us look at the legislative products since September 1, 1939. I recognize that perhaps this is not the proper yardstick to apply, but it is at least the yardstick which generally indicates the trend. Parliament since that time, the beginning of the war, passed statutes covering 838 pages, a total of 369 thousand words. Proclamations, orders in council, war orders and regulations covered a total of 5,791 pages, with a total of 2,895,500 words. It is a shocking situation and fraught with danger if parliament does not now take the reins of government into its own hands and seal the doom of bureaucratic government. The people are tired and sick of it all. Our party has already declared itself, and I again emphasize that declaration:

The watchwords of the future must be decentralization, not centralization; cooperation, not state dictation; expanding production, not scarcity; and widening areas of trade, not restrictive practices. The alternatives are continued chaos, on the one hand, or regimentation on the other—chaos with its frustrations, or regimentation with its deadening effect on the impulse to produce, its inevitable tendency toward dictatorship, and the certainty that all material increase will be skimmed off to nourish a growing bureaucracy.

No patriotic citizen of Canada would ask the government, in the midst of urgent war expenditures, to lower the general level of taxation. No such request has yet been made, and I am not making it to-day. No such request is likely to be made. Nevertheless if there shall be some lessening of governmental expenditures in the days ahead, I call upon the administration to give consideration to relieving the small wage-earner in the lower brackets from the comparatively heavy taxation which at present he must endure. He is not kicking. That great section of our

population only kicks when they can endure things no longer. It would seem, however, that some relief might properly be given to these people if expenditures are on the down grade and the war pressure is being somewhat lifted. The whole question of the relationship between absenteeism in industry and the income tax should be the subject of much more serious consideration than the government seems to have given the subject to date. Let us not be small as a parliament when we deal with the little men of our nation. Our little men are the biggest assets our country has.

And, speaking of income tax, I want to raise my voice in vehement protest against the complicated methods and procedure used in gathering the taxes from our people. Two things must be wrong, having in mind the confusion among our citizens. Either the incidence of our income tax system is inadequate and impractical, or else the forms on which the returns are made should be altered and changed and simplified. I think nearly every hon. member will agree with me when I say that a lot of people in Canada simply throw up their hands in holy horror and confusion when they see an income tax return. Unless all our people are going to turn into accountants there will be conflict and confusion so long as the present system of levying taxation and making returns in connection with it is followed. People are not nearly so concerned about paying taxes as they are hopelessly confused as to how the taxes are computed. Let us unwind the red tape which surrounds the income tax and make it simpler for the citizens of Canada. Why make a Chinese puzzle out of one of the most important parts of our national business?

Last session I pointed out in vain the necessity for sweeping away a lot of our legislative cobwebs. The Prime Minister thought that war time was not a good time to consider any changes in house rules and procedure, so I lost my case. But, like a lot of other judges who have subsequently found themselves wrong in both facts and law, the Prime Minister has seen fit to now accept my suggestion. He and the nation have, however, lost a year in the meantime; for only now are we to have a special parliamentary committee to see how the House of Commons rules and procedure can be modernized and brought up to date.

Frankly, I have been disgusted and discouraged over the unbusinesslike way in which parliament has been conducting itself. I think the country feels the same. If this nation is to take its part in a new order in a new world, surely it is not too much to expect that parliament shall give a lead in that direction. None