

Income Tax Act

Consequently I am quite willing to bear my share of the expenses of other people's illness. That is really what happens in the world in which we are living today. The great mass of our people do not pay income taxes because they have not sufficient income to bring them under the income tax laws. Not only do they not pay any taxes, but they have to be helped in various ways out of the taxes paid by others.

I agree with the hon. member for Hamilton West (Mrs. Fairclough) when she says that hospital and doctors' expenses and the things you can charge up to your income at the present time to the extent of over 3 per cent of it are only a small part of the cost of illness when it strikes a family. There are ever so many other things on which money has to be spent when there is illness in the family.

I do not want to reflect on anybody when I say this, but I think there is this possibility. If the whole of the expense for illness were to be allowed as a deduction for income tax purposes it would mean that receipts would be required from dentists, doctors and every other person who does a service on behalf of a sick person. I am quite sure that such a deduction would bring greater revenue to the government, and that the deduction of the whole sickness expense would not be altogether loss. I think that when, as has already been said, we allow the whole amount of charitable donations as a deduction from taxable income, there is no good reason why medical expenses should not be deductible in the same way. As the hon. member for Hamilton West again points out, if you pay somebody else's expenses or give the money to an institution that will accept it and give the service, you can charge that amount against your taxable income; but if you yourself incur the expenses or if your family incurs them, only a certain amount is allowed. I think the system is contradictory and that it is about time it was changed.

Mr. F. S. Zaplitny (Dauphin): Mr. Speaker, I have only a few words to say, because this is not a new question in the house. It has been discussed on previous occasions. I wish to support the resolution.

In doing so I wish to bring to the attention of the house and the government the fact that one of the resolutions adopted at a recent convention of the Canadian Federation of Agriculture—and the delegates to that convention represent almost half a million farmers in Canada—was exactly in the terms called for by this resolution. Unless the government and the members of this house are willing to disregard completely the wishes of this organization which represents the

Canadian farmers, I think they would be well advised to give sympathetic consideration to this resolution.

I want to add that I am not making this appeal to the government itself because this is not a motion which calls for a vote of confidence in the government. It is a private member's resolution. I think the appeal should be directed to the private members of this house, regardless of where they sit, and particularly to those members who normally support the government. This is one issue on which they may express their own wishes without endangering the position of the government in any way. I believe they would be well advised to carry out the wishes of the great majority of the Canadian people on this occasion.

When the parliamentary assistant to the Minister of Finance rises to speak, I imagine he will have some excuses or reasons why this resolution should not be adopted. I would appeal to the private members who sit behind the government to vote as they see fit, according to their own views rather than those expressed by the parliamentary assistant.

I should like to mention one feature that should not be overlooked, namely that the adoption of this resolution permitting the full deductibility of medical expenses would be an incentive—though this is perhaps not the main reason we support this resolution—to all people to pay their medical bills. At the present time the part that is permitted as a deduction is only allowed if it is paid. It does not apply to unpaid bills. I think the medical profession and the hospitals would be quite interested in this matter from that point of view. It would be an incentive to people to pay their medical bills and in that way earn the deduction which would be coming to them.

As I say, that is not the chief objective. The main reason we support this resolution is that we believe it is just, fair and right that expenses which are unavoidable—and medical expenses are of that nature—should be the first to receive consideration.

Not long ago the Minister of Finance (Mr. Harris), in one of his first public addresses after he took over that portfolio, shed some bitter tears for the corporations that were being taxed so heavily; in fact he is purported to have said that he could not understand how they had stood it for so long. The balance sheets of most of the corporations will show that they are a long way from starvation. They have done fairly well. For the person who is struggling to just make ends meet and then is confronted with these