

Excise

sider such organized regional districts, firefighting districts, if you want, or water districts as municipalities under the act? I hope the government will be flexible in order to give such areas the tax relief to which they are entitled.

Mr. Turner (Ottawa-Carleton): Madam Chairman, the parliamentary secretary has dealt with the subject fairly fully and representations have been made. Why cannot we stand the clause and look at this matter?

Mr. Brisco: Madam Chairman, I appreciate the remarks of the minister. May I ask a question which will illustrate the problems we face on this side of the House? Does the minister recommend that we should invite the people of areas represented by an elected or incorporated body to write to the Minister of National Revenue and ask him to clarify the status of the areas in which they live? If they do this, they will create a major bureaucratic headache, one which it is best to avoid.

Mr. Baker (Grenville-Carleton): Madam Chairman, perhaps my point has already been dealt with, although it is not covered in the definition section. The definition of "municipality" in the Ontario Municipal Act is broad and perhaps the minister could consider that definition as applying to parts of British Columbia. I note the sizable contingent from British Columbia present in the chamber.

Some hon. Members: Hear, hear!

Mr. Baker (Grenville-Carleton): Perhaps the minister or the parliamentary secretary would consider applying the Ontario definition of "municipality" to organized districts in British Columbia, or whether the sort of definition covering the regional municipality of Ottawa-Carleton might not cover British Columbia improvement districts or whatever they are called.

Mr. Turner (Ottawa-Carleton): It is hard to think of any definition which would suitably cover the regional municipality of Ottawa-Carleton. From my experience, any definition which would cover a multitude of areas in British Columbia would be wide enough to cover any other parts of the country.

Mr. Oberle: Madam Chairman, I will not labour the point. Certain areas which have been described as incorporated areas are not known as municipalities. I suggest that assistance could be given to such areas. For example, under federal rural programs such as the prairie farm assistance program loans for the installation of certain utilities in farm areas can be made. These areas are not incorporated and services are installed in unincorporated areas. When the minister reviews this clause, will he take into account the problems faced by people living in such unincorporated areas?

Mr. Turner (Ottawa-Carleton): Madam Chairman, I cannot avoid hearing anything the hon. member says, even if I try. The clause is being stood and we will look at the matter.

The Assistant Deputy Chairman: Shall clause 18 stand?

Some hon. Members: Agreed.

[Mr. Lambert (Edmonton West).]

Clause 18 stands.

Mr. Knowles (Winnipeg North Centre): Six o'clock.

The Assistant Deputy Chairman: Does the committee wish to call it six o'clock?

On clause 19—*Certified institution.*

Mr. Lambert (Edmonton West): Madam Chairman, I wish to speak to clause 19. A certified institution is defined as one which, among other things, provides care: I note that the wording has been changed from "shelter and care" to "care for children," and so on. For the past 20 years I have been on the board of directors of what was an orphanage but is now a high school for boys from single-parent homes. They are sent to the school by provincial authorities, but not for correctional purposes. These boys, who attend grades seven to eleven, are there for ten months of the year. Because of the ten-month requirement and the provision regarding summer camp, they were denied the certificates to which they were entitled under section 45 of the act.

I raised this point in 1971 with the then minister of national revenue; he indicated that he would refer it to the Minister of Finance. Can the minister comment on what I am saying, in view of the requirement for shelter being removed from the law? After all, today we are dealing with a different concept; we are dealing with the care of children who are either orphans, children from single-parent homes or children who are sent to a special school because of a behavioural problem. There are a number of schools like that across Canada. They warrant consideration under this act. Such schools which used to fit into the classical definition of "orphanage" fulfil a modern need and the definition in the bill should cover them. Perhaps the minister would consider what I have said.

Mr. Turner (Ottawa-Carleton): Madam Chairman, I will. I might say at this stage that the leader of the House will confer tomorrow with his counterparts about the business for tomorrow. Perhaps we shall continue discussing this bill, but I am not sure. I apologize to the committee for not being able to advise it fully, and I thank hon. members for the progress we have made so far.

Progress reported.

● (1800)

Mr. Lefebvre: Mr. Speaker, I would ask the unanimous consent of hon. members not to see the clock and permit the House to revert to motions.

Mr. Deputy Speaker: Is there unanimous consent not to see the clock and to revert return to motions?

Some hon. Members: Agreed.