

*Volunteer Firemen*

mentary system. It is simply to bring the subject to the fore for discussion. The Government then takes the subject matter of that discussion under advisability.

**Mr. Deputy Speaker:** I remind Hon. Members that the power to initiate an expenditure of money comes under the royal prerogative. That is why the motion is worded in the fashion it is. It is the only possibility Hon. Members have of debating that type of an initiative. It does not incur an outright expenditure of money on the part of the Government which comes under the royal prerogative. The motion simply asks the Government to consider doing just that. That is why it must be left in the hands of the Government. It is for the House to accept or reject the motion or to send it on to the Government, if I may use that expression.

● (1750)

**Mr. Jack Masters (Thunder Bay-Nipigon):** Mr. Speaker, in the limited time available to me let me say first that I feel almost nervous about being in what may appear to be opposition to the volunteer sector of Canada and the volunteer firemen in particular. I am certainly well aware of the role that they play since I am from northwestern Ontario. I do have a great deal of respect for the special breed of people who will volunteer their time and I have a great deal of respect for the service that they perform throughout the country.

The difficulty I have with the proposal which is before the House is simply that, in my view, we are approaching income tax changes in an *ad hoc* way and too freely. While it is very popular and easy to support the idea of assisting volunteer firemen and helping with the admittedly extraordinary expenses they might accrue, where do we stop? In northern Ontario, we have a group of people who are very much involved in search and rescue operations. That group performs its duties in many part of Canada and, in a way, performs the selfsame kind of service. Is the proposal then to be that we have now examined the issue of the volunteer firemen and we will give something to them that we do not give to other volunteers?

What about our good friends in the St. John Ambulance Association who perform yeomen service year in and year out across Canada? Do we then tell them that they have extraordinary expenses because they have to drive to and from the places where they will be performing their services? Perhaps they too should be included in this Bill and given some special assistance since they are not covered by that exception which already exists for municipalities and organized situations. I understand that the Hon. Member is trying to give to the volunteer firemen in unorganized areas the same kind of tax breaks as are allowed to those who volunteer on behalf of municipalities, federal installations and things of that nature.

The list then gets longer because there is also a very worth-while group of volunteers who assist with hospital work. We do not think about hospital work as being an avenue to personal danger to one's health, but I know of people who, while doing volunteer work in a hospital, have contracted something which they would not have contracted had they

been doing something else rather than volunteering their time. Those people too have incurred extraordinary expenses.

While this group may be a bit different from the volunteer firemen, what about the ski patrols who also perform such services? The Hon. Members opposite are laughing. However, the ski patrol does perform a valuable service even in the face of certain dangers at times, and its members too are volunteers who contribute to the public good.

I suppose what I am trying to indicate, Mr. Speaker, is that all of us may have the greatest sympathy for and can relate very easily to the volunteer firemen and very quickly agree that they do perform a service. However, should we then give them special consideration which we do not give to others? As I have tried to indicate, the list could go on and become much larger. After we get away from the volunteer sector, we could then turn to those people who incur certain expenses in connection with the earning of their livelihood, some of whom admittedly do receive some tax breaks. This presents all kinds of problems. Does one need a personal automobile to go to and from work if work is 150 miles away? In some cases yes, in some cases no.

While I would say that the intent of the Hon. Member's motion is certainly commendable and that we certainly do support the volunteer sector in its many forms across this great land of ours, I personally find it difficult to continue with the practice of approaching special taxation measures in the *ad hoc* way that has already created so many problems. I think of our hon. friends opposite who have had many things to say about Revenue Canada, and not many of them have been complimentary of late. However, those Members who are quick to say that they will look after the volunteer firemen might be the same Members who would then have a quarrel with the Department later on because it was doing something special for certain groups.

I do support the intent of the Hon. Member and commend her for bringing the matter before the House. I do believe that her idea is very serious and it is very tempting to help the volunteer firemen. However, I would first want to see us in a position of having examined the entire matter, not in isolation but in the context of the many tax changes that are required in the country.

[Translation]

**Mr. Alain Garant (Parliamentary Secretary to Minister of State (Finance)):** Mr. Speaker, whenever the House is called upon to deal with motions such as this one calling for tax exemptions in favour of one group or another, the temptation is always very strong to be nice and say yes. It could always be argued that the exemptions sought are very modest and would make a group of Canadians very happy.

However, unless we are ready to say yes also to all other motions of this type and to face the ensuing financial consequences of our action on the federal budget and the Canadian economy as a whole, we must really stop and see what would be their impact on our taxation system.