consider what is a gift to charity we mean a gift for religious purposes, a gift for the relief of the poor or the sick, donations for educational purposes, recreation and the arts. Over the years the list of such organizations has gradually been enlarged to include various other community projects. Such classes of expenditures are today considered deductible from taxable income whether for purposes of personal income tax or corporate income tax.

But it has never been considered that gifts to political organizations should be made deductible, because if those organizations are elected to office they have the power of changing the laws of the country, regulating the taxes and affecting to a great extent federal, provincial and municipal budgets. It is for this reason that those who have the responsibility for introducing tax laws have stayed away particularly from enlarging the field of deductibility to include contributions to political parties.

Deductibility in such a case would not really accomplish many of the things at the outset which we think it would, and the hon. member for Cartier (Mr. Klein) has referred to a number of these. There is the fact that those in the lower income brackets, who are now allowed a deduction of $100 to cover their donations generally, would not be particularly affected by this measure, while those who have much larger incomes from which to make donations for charitable purposes would have much more to give toward the support of political parties.

Let us take the case of a corporation with $1 million of taxable income, and let us say that this corporation is in the habit of giving away 2 per cent or 2½ per cent of its taxable income. This represents $20,000 to $25,000 a year that it has available for charitable donations. If that company wanted to make political donations of, say, a quarter or a third of the money it had set aside for charitable purposes, that would amount to from $5,000 to $10,000 for a company with an income of $1 million a year, and like amounts from other such companies of reasonable size in many towns and communities in Canada.

The interesting feature is that such a company would say: If we must obtain the customary receipts for charitable purposes and attach them to our income tax statements, then the result will be that this information will become the property of the federal income tax office, and I think this would cause such a company to pause and consider the matter before making such donations. There is also the point, as hon. members know, that many companies are accustomed to giving to more than one political party in the realization that in a democracy the sides may change. Over the years some companies have been accustomed to giving on a 60-40 scale, 60 per cent to the party in power or the party they prefer to see elected and 40 per cent to the other party which they feel may to some extent represent some of their views but which they place as their second choice. Indeed, I have heard it said that some companies even give to three parties. If such funds could be made available for political purposes their division in this way would certainly go out the window, once these donations became deductible for charitable purposes, because I doubt very much that any corporation would wish to find itself in the position of declaring charitable receipts for two or three political parties.

The hon. member for Joliette-L'Assomption-Montcalm (Mr. Pigeon) was complaining only a moment ago that while they have not been in office they have found it extremely difficult to find funds.

Mr. Pigeon: We are honest.

Mr. Deachman: I suggest to him that if such donations were allowed as a deduction for charitable purposes they would find it even more difficult, because those who have been in the habit of dividing their contributions among two or three parties would no longer consider doing so.

These are some of the reasons why this measure would not work in the way the mover of the motion thought it would. There is another factor of interest and I should like to close on this note. What we seek, so far as contributions to political parties is concerned, is to broaden the base and enlarge the number of people who make such contributions, rather than to narrow it. Any system which tends to narrow the base and restrict contributions to larger and larger sums from fewer and fewer people and corporations is not entirely in the best interests of the parties concerned, or of the people of Canada.

Some hon. Members: Six o'clock.

The Acting Speaker (Mr. Batten): Order. The hour for the consideration of private members' business has expired.

Mr. Scott: On a point of order, Mr. Speaker, I think the record should show that the Liberals are filibustering once again and preventing votes on these private members' matters.