

and services. They now number in excess of 5,000 people who, in one way or another, are giving time to their community. In that sense I put to the hon. member that the proposition that these people ought to be allowed to deduct their time is not likely to be very well received in terms of the amount of money it takes to run the government.

I would take up an element that I think other speakers have mentioned, that is, the question of how we can better and more efficiently assist groups of this nature. One of the most common characteristics is that they are constantly in need of good, sound advice as how to identify their problem, whether it be federal, provincial or municipal, and how to incorporate themselves if incorporation is the best procedure under the circumstances. Finally, they need advice on how to seek funds from any particular level of government which may make funds available for that purpose.

As some other members in this House do with respect to the Local Initiatives Program, I try to encourage the citizens in my area to make application to the Department of Manpower and Immigration for these LIP programs in order that they can pursue their volunteer activities with what I might call some seed money. In my area this year we put in something in the area of a quarter million dollars, a great deal of which has gone to projects the nature of which are of a mixed full-time and volunteer character. They are considered by the applicants and by myself to be essential to the well-being of the community.

I suggest to the hon. member that the problem is not so much a need for tax deductibility to attract volunteers. Rather, there is a much greater need to provide the kind of professional assistance to these people which would better enable them to identify the problems they are attempting to resolve and to obtain assistance from various levels of government in order to resolve them.

The proposition that these individuals should have their time deducted from their income tax would in some cases, such as associations for the benefit of retarded children, inevitably lead to a lessening of the amount of financial contributions made to such groups and associations and to an increase in the number of people who would prefer to volunteer time. I suggest that associations which seek to support those involved in the care, education, and concern for retarded children will not be significantly improved nor be able to increase significantly the type and quality of their production and assistance to such children by having an income tax deduction for voluntary time. Their problem is to seek and obtain more money because of the type of services they render.

The administrative problems of such a proposal have been noted in prior debate to be horrendous. I would draw an example or two to the attention of hon. members. Such a proposal would create some horrendous administrative problems, most of which relate to valuation of time. Two people volunteer to drive a car for the Red Cross. One is a doctor whose time is billed at \$150 an hour, and the second is a housewife who does not earn. A driver who was paid would receive \$2 an hour. Should our volunteer driver receive a receipt for \$150, \$2, or nothing? If we say that the value is \$2, obviously the doctor will not volunteer his services at all.

Deductions for Volunteer Services

In addition, the charity would have the problem of determining for each and every volunteer chore what is the fair market value of the services rendered. The problem of recognizing service donations for tax purposes was acknowledged by all four parties in the House in respect of political contributions. All parties have agreed to the amendment to the political contributions provisions contained in Bill C-65 which will forbid a credit for services rendered to candidates or political parties.

● (1650)

I referred earlier with some amusement to the possibility of considering people who work in elections as volunteers. I would remind the hon. member for Burnaby-Richmond-Delta that he is among those who have agreed not to permit such activities at the political level. In view of the district that I represent and the incredibly large amount of volunteering services that continues to be provided in that area, I suggest to the hon. member that this motion is not the way to resolve the problem. Rather we should look to what one of the previous speakers said, the parliamentary secretary, who indicated that the Department of the Secretary of State would be taking a very close look at more efficient and sophisticated methods of helping volunteer groups.

I would re-emphasize that the most important characteristic that we can provide them is not a tax deduction for the services of their volunteer group, but rather direct assistance to them in getting set up and in understanding how to work their way through the three levels of government, so as to be able properly to address themselves to the task for which they are created and to obtain direct funding, not on an individual basis but on a group basis, to resolve the problem at hand.

The Acting Speaker (Mrs. Morin): The hon. member for Kitchener.

Some hon. Members: Hear, hear!

Mr. Joe Flynn (Kitchener): Madam Speaker, I want to thank the happy side very much for the recognition that they are affording me this afternoon, especially in the closing minutes of such an important debate. I am very happy to make a contribution to this well-merited suggestion that the hon. member for Burnaby-Richmond-Delta (Mr. Reynolds) has given us to consider. He has added a few additional thoughts to what he has put on paper, and has asked us to consider what the income tax department might do in the way of providing volunteer workers with a receipt instead of their actually receiving payment.

Many volunteers have been mentioned, but a few groups have been missed. For example, there are the volunteer mothers who are assisting the teaching profession by helping their children spend a little more time in an environment other than the school, under the visible eye of the tender loving care that only mothers can give their children. They are doing a very commendable job and I am sure their husbands, who are making a valid contribution to the economy, would appreciate a receipt for their donating their services.

Then there are the many volunteers in our minor hockey associations who get up at four, five, and six in the morn-