

them by the name of their ridings or by the portfolio they occupy.

Mr. Bloomfield: Thank you, Mr. Speaker, but I did want to give the Hon. Member for South-West Nova (Miss Campbell) credit for that suggestion.

I agree with her suggestion. Under this system fire chiefs would keep records of the percentages of participation in a given year by each volunteer fireman. For example, if an individual fireman had an activity rate of 100 per cent, he would be entitled to 100 per cent of a set deduction; if another gave only 50 per cent of his personal time, he would be eligible for only 50 per cent of the maximum deduction.

That certainly seems like a very fair way of handling the situation, and a very practical way of solving it. It might also encourage more volunteers to work in volunteer fire departments. More people are desperately needed to do this work, and if a tax exemption for expenses incurred while fighting fires attracted these additional firefighters, then a great benefit would be given to all rural communities in Canada.

At the present time, lack of some form of compensation for this volunteer work could be a deterrent to gaining new volunteer firemen. Personal commitments of time and money spent from personal incomes can make the job unattractive, and eventually unthinkable. As I mentioned earlier, the firemen often must leave work to respond to a fire alarm. If a worker wears special clothing for work and it gets destroyed while fighting a fire, he has no alternative but to buy another outfit before returning to work. Surely both of these factors weigh heavily on any volunteer fireman considering quitting his post with the local fire department, or a prospective recruit planning to join up. However, if a tax exemption were offered to those not receiving an allowance, the possibility of keeping veteran firefighters and attracting new ones would be enhanced.

Many people have argued that introducing such an exemption would be perceived by Canadians as discrimination in favour of this group. I personally do not agree with that sentiment. The rural residents of Canada, such as those in my constituency of London-Middlesex, appreciate the excellent service and protection offered by their volunteer fire departments. I am confident that Canadians would not begrudge a tax exemption being offered to volunteer firemen receiving no allowance, especially in light of the services provided. The exemption being suggested is not large and in my view is a modest return for the valuable service performed.

This issue is a real concern to local rural fire departments in my constituency. I have spoken with several of the chiefs and they unanimously support the idea of a tax exemption for volunteer firemen. I agree with them, and urge that this provision be included in future amendments to the Income Tax Act. These firemen are available for duty 24 hours a day. They are ordinary Canadians giving fellow ordinary Canadians the benefit of extraordinary service. While the social value of their work is recognized, the value of personal expenditures incurred by them is not. I believe that this recognition should come in the form of a tax deduction similar to that presently available

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to those volunteer firemen already receiving an allowance. I therefore ask that the House seriously consider this motion. If it does not pass today, at least we should be considering it for some future amendment to the Income Tax Act.

I believe that these individuals who spend their free time, often giving up their involvement in sports and other activities, put themselves at risk, and are trained to be efficient firemen; these men are not second rate firemen, they are first rate. They are trained; they are capable; they deserve to be recognized in a special way.

Mr. Laverne Lewycky (Dauphin): Mr. Speaker, I will make sure I watch the clock to allow enough time for the question, if Hon. Members to my right would indicate that to me. I understand that I have until 12 minutes after five.

I rise in support of Motion No. 52. It says:

That, in the opinion of this House, the government should consider the advisability of amending the Income Tax Act in order to allow voluntary firemen to deduct from their income \$1,000 for all expenses incurred in the exercise of their duties.

I have received representations from my constituency, even before the presentation of Bill C-54, which was referred to earlier and would allow exemptions to be increased from \$300 to \$500.

I would like to place on record a resolution from the Manitoba Association of Fire Chiefs which reads:

Whereas volunteer fire fighters are presently allowed an amount of \$300 as a deduction for income tax purposes for clothing and transportation relative to their fire fighting duties, and

Whereas this deductible amount was established many years ago when economic conditions were a great deal different than they are today, and

Whereas the volunteer fire fighter performs his duties in the protection of lives and property primarily as a public service without or with very little remuneration, and

Whereas the type of work involved in fire fighting duties produces abnormal wear and tear on the volunteer fire fighters' personal clothing and vehicle, and

Whereas due to present economic conditions, inflation and a devalued dollar, the replacement and/or repair of personal clothing and/or equipment damaged in the course of fire fighting duties has become increasingly more costly, and

Whereas the cost of repair or replacement of such personal clothing or equipment damaged in the course of fire fighting activities has for several years far exceeded the \$300 deduction allowed.

BE IT RESOLVED that the Manitoba Association of Fire Chiefs make representation to the federal Government and request in the strongest possible terms that the present deductible amount of \$300 per year be increased to \$1,000.

• (1710)

This was submitted by Fire Chief Gordon Seeley of Dauphin, Manitoba, my hometown, which has a volunteer fire department, seconded by the Fire Chief of Winnipeg, Manitoba. It was passed unanimously by that association. In view of this and the fact that many other communities have volunteer firemen, I urge the House to vote in favour of this motion. I will conclude now so that the question can be called and voted on favourably.

Mr. Douglas Fisher (Parliamentary Secretary to Minister of Finance): Mr. Speaker, this is a terrific motion. It is too bad