

building hospitals, schools and roads. These people use these facilities. These people also carry on extensive business. If one group engaged in business is to be exempt from a levy of taxes, then people engaged in similar business in competition with that group should also be exempt. Are the Hutterites, who have gathered in the provinces of Alberta, Saskatchewan and Manitoba, carrying on business? As long ago as 1939 the Supreme Court of Canada ruled they were. I wish to refer briefly to that ruling.

There was a case concerning whether or not the Hutterites were farmers under the Farmers' Creditors Arrangement Act of 1934. The Supreme Court of Canada held that they were farmers within the meaning of the Farmers' Creditors Arrangement Act of Manitoba, 1934, and the amendment in 1953, and were entitled to the advantages under that act. This was a case in which the Hutterites themselves wished to take advantage of the act and set out to prove they were, in fact, farmers. They did prove this before the Supreme Court of Canada.

It is also interesting to note a recent judgment in a taxation case before the Tax Appeal Board. In this case five Hutterite colonies were involved. The judgment found, as a fact, they were farmers. The judgment goes on to state:

It must also be noted that if the Articles of Association rather than the teachings and theories of the Hutterian Church are examined, it becomes apparent that two distinct purposes are enumerated in art. 2: religion and industry, the industrial purpose being described in the following way:

This is taken from the charter of the Hutterite Association:

To engage in and carry on farming, stock-raising, milling and all branches of these industries, and to manufacture and deal in such products and by-products as may be considered by the Directors to be in the best interest of the Colony.

So, the wording of their charter leaves no doubt that they are engaged in an industry. The judgment ended with the following words:

● (1540)

In view of the foregoing, I have reached the conclusion that the appellants were farmers in the full sense of the word.

What I am saying is that if the minister finds the act to be a difficult piece of legislation to administer and that it would be far easier for him to let them out, I still find that that is no excuse because that would only encourage other groups to rise up and cause trouble. If the government does not have sufficient intestinal fortitude to make the act work, then this bill should not be passed. It should be required that everybody comply with the act and pay into the fund, including those religious groups that were formed before 1966 and desire to opt out. On the one hand, there is the religious aspect of these groups, but on the other there is the farming operation, which is a completely different thing.

Much has been said about being good corporate citizens, about foreign investment in Canada and about these multinational corporations, and whether they are good corporate citizens. We should lay down a guideline so that everyone could see whether or not they are good corporate citizens. I am certain that deep within their hearts these

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religious groups want to be good Canadian citizens, as Rideman says in his teachings. They want to obey the government for in their eyes the government is God's servant. But in this act we seem to say that we will force the big corporations to be good corporate citizens, and yet we will let many people come into Canada without requiring them to contribute.

Who are these people whom we allow not to be good citizens? There was a study carried out in Alberta in 1959 by what was, in essence a royal commission composed of some respected and honourable men, such as James Bentley, who was at one time president of the National Federation of Agriculture, C. P. Hayes and W. Lodd. I do not know who those two gentlemen are, but I do know Mr. Bentley to be a fair and honest man. On page 27 of the report of that group we find the following statement:

No loyalty to the country in which they live is acknowledged by the Hutterites, as responsibilities of citizenship are not accepted even by those born in the country.

I cannot underline this statement enough because we all believe that loyalty to the country is the supreme test for everyone. We in this parliament work for those who are most loyal to this country, not necessarily for those who acknowledge no loyalty to the country. Yet, this report states that the Hutterites acknowledge no loyalty to the country. That is what those to whom I referred found to be the case in the province of Alberta. Even those born in the country do not accept the responsibilities of citizenship.

The minister said when this bill was first introduced that this was one of his great problems and headaches, that he did not know what to do about these groups. His headache would be cured, the thorny problem of how to make these people pay into the Canada Pension Plan would be solved, if no exceptions were made. We would in fact be curing the minor headaches of other people, particularly farmers who are in competition with the Hutterites. When the Canada Pension Plan was first introduced in 1966, many farmers said that they did not want any part of it. Mass meetings were held throughout the province of Alberta. I was asked to attend a number of them and, strange as it might seem, I found myself defending the government at the time—it was a Liberal government then also. Many farmers did not want to pay into the Canada Pension Plan. They wanted the choice of opting out because the cash income of farmers is often not very great. They invest their profits in their farmsteads. The old adage that farmers live poor and die rich is nearly as true today as it was then.

Mr. Gilbert: Now they live rich and die rich.

Mr. Horner (Crowfoot): No, many of them die poor because some lawyers and trading companies take their profits. In fact, that is true now more than ever before. In any case, we cannot easily cure the minister's headache in this way. It is not living up to the obligation of governing the people well when you say: I do not know what to do about this problem so let us sweep it out the door and forget about it. Members of parliament cannot say: we accept the minister's headache; it is bothering him so we will help him get rid of it. That would not be living up to the obligation which I assumed when I ran for office. I acknowledged that the problems were difficult, but, I