people of Canada with a taxation system
under which most of the money collected is
used to pay interest on a public debt which

Are we aware of all the
emphasize here, in pass
used to pay interest on a public debt which

been developing. One would be justified in calling this sheer madness.

A well-balanced taxation system should take into account the needs of the people of this country, since it has been recognized that an income of \$5,000 a year at least is necessary to support a family with 4 or 5 children. Why then do we set the taxation base at \$2,000? This is poor judgment indeed. The thing is to establish a base which would at least allow people to breathe, and some useful work could be assigned to a strong team of officials and investigators of various categories instead of trouble being caused to everybody. Through this system, we have created a climate of suspicion under which half the Canadian people watch the other half.

has been growing faster than the country has

Under a normal situation in which legislators would see to it that legislation is geared to the common good instead of taxing everybody, debates on questions of confidence and non-confidence would be avoided. Our newspapermen could probably write more interesting items and everyone would be all the better for it.

Those who call for an election when the opponent is floored, show much greater fear than self-confidence. They are afraid perhaps that the effect of a deliberately boosted publicity, with the help of a press which seems to have been handsomely rewarded, is about to vanish in the face of reality.

As for me, my vote in the house has never been determined by fear that the government might be defeated, but rather by the interest of Canadians and all the taxpayers of this country.

I had the privilege to be present in the house when the vote on a motion for third reading of Bill No. C-193 was taken. Besides, I have always thought that the electors in the Kamouraska constituency would appreciate the fact that their representative tries to be present at the right time. I add that it was on that occasion the most agreeable kind of vote that a member could record.

I know a great number of workers faced with the complexities of income tax returns and I mention namely the Canadian people employed in American territory who have to file three income tax returns in order to meet the requirements of the present tax collection system.

27053—4461

Motion Respecting House Vote

Are we aware of all those problems, and I emphasize here, in passing, the difference between the mechanism of collection and reimbursement under various legislation and regulations. All the Canadian workers employed in the states of Maine and New Hampshire cannot receive unemployment insurance benefits. A compensation legislation would have to be implemented. The system operates late and the worker benefits from nothing.

But when it comes to the implementation of the Income Tax Act, the same worker will have to fill out three returns if he resides in the province of Quebec: one in the United States, one for the federal taxes and another for the Quebec taxes, even if he has not received any salary in Canada. It is really a shame to see a system which always keeps the lumberjack under pressure while he has to earn his living with difficulty.

In view of the inflexibility and the limitations imposed by the enforcement of the Income Tax Act and regulations, and taking into consideration the statements made by the Prime Minister (Mr. Pearson) and his colleagues, the Minister of Justice and the Minister of National Revenue (Messrs. Trudeau and Chrétien) with regard to the reimbursement of amounts collected under Bill No. C-193—without questioning the value of the already mentioned statements—we believe that it is in order, to avoid any inconvenience, that an amendment be moved to the motion under discussion.

• (2:50 p.m.)

Considering that the sum to be reimbursed or credited amounts to more than \$20,000,000 and considering the complications involved in the application of the standing rules, we believe it proper to introduce an amendment to the motion, to make it abundantly clear.

I have the honour to move, seconded by my colleague the hon. member for Lac-Saint-Jean (Mr. Simard):

That the motion be amended by adding immediately after the word "government" the following words: And that the government will not present again the said bill in this current session, and that it will credit the Canadian taxpayers with all the sums that have been collected since January 1, 1968, in anticipation of the provisions of Bill No. C-193.

Mr. Speaker, I have copies in English and in French of this amendment. Could I proceed with my remarks, Mr. Speaker?

Mr. Speaker: Has the hon. member concluded his remarks?