

The Address—Mrs. Strum

we cannot be deaf to the protests against it. Some provincial governments collect hundreds of millions of dollars through indirect taxes. You never hear very much criticism of it.

Let us take a package of cigarettes on which there is probably a tax of twenty cents. You never hear anybody complaining about the price of thirty-eight cents at which it is sold on the market. Why? Because the buyer pays for it in cash at the counter. If this package of cigarettes were sold at fifteen cents, and at the end of the year the government tried to collect \$60 from the smoker who had bought 300 packages of cigarettes in the course of a year, you would probably hear the same recriminations as you do about the income tax. Why should the Minister of Finance (Mr. Abbott) insist upon the income tax which displeases every Canadian citizen, and which in the case of the farmer particularly makes the laying of each egg, and the picking of each carrot, a bookkeeping operation?

Like every other hon. member of this house, I have been sent here by my constituents to serve to the best of my ability and in their interests. This duty impels me to suggest that the income tax legislation can be repealed, and at no cost either to my constituents or to the rest of the country. In suggesting the means I am only doing my duty and that which the responsibility my electors have placed upon my shoulders forces me to do.

I trust the minister and his officers will give more than glancing consideration to my suggestions. I stand ready to uphold that the welfare of each Canadian justifies it, and I can assure the minister that my constituents, by themselves, are sufficient reason why I should not cease my efforts in the field of taxation. If we can find other ways and means to tax our population without provoking their feelings, I think it is our duty to do so.

The income tax system is obsolete. As long as it applied to business firms exclusively, where reliable auditors had to sign income tax returns, the government had some reason to enforce it, because it could be taken for granted that most of the income tax returns were exact. But now that it applies to almost everybody it would be rather too optimistic to expect the same result. Consequently, when a law cannot be enforced with justice and fairness to all it must be discarded and replaced by some other more practical system. The system I advocate would eliminate the need for income tax and would not add to the burden of the consumer by one iota. It would, however, tell him exactly where his money goes. I believe that the Canadian citizen is big enough to take that with equanimity.

Mrs. Gladys Strum (Qu'Appelle): I wish to take this opportunity, in this our national health week, to discuss the nation's health and in particular the biggest health and treatment problem today challenging our medical men, and one for which we have not yet made any direct provision. I refer to that terrible cause of pain and heartbreak, the nation's number one crippler, arthritis. Twenty years ago tuberculosis stood in a position similar in many respects to that which arthritis holds today. Twenty years ago tuberculosis was little understood. It was greatly feared. There were few treatment centres, and these were so costly as to place them beyond the means of the average family. At that time the death rate from tuberculosis was 84.5 per 100,000 persons. There was not a single province which had free treatment for tuberculosis in any of its forms. Nor was there a province which had a ratio of three beds per annual death, the rate which is now considered to be the necessary ratio. While it was known that the best way to fight tuberculosis was through the use of X-ray, as far as the population as a whole was concerned such a thing was quite out of the question because the cost of X-ray at that time was prohibitive.

In 1926 the anti-tuberculosis league was formed, and it organized its first Christmas seal drive. In that first sale of seals they raised \$91,312.75, and in the twenty-three years since that time we have seen a complete transformation in the field of tuberculosis treatment. There are now large and well equipped sanatoria in every province. Twenty years after the inception of the first Christmas seal drive the fund reached the million dollar mark, which was more than ten times as much money for preventive work as the initial drive had yielded. All over Canada this money is now used to conduct mass X-ray services for the early detection of tuberculosis infection.

Most of the nine provinces now offer free treatment for tuberculosis, and several of the provinces have attained the target ratio of three beds per annual death. The death rate has been reduced from 84.5 to 45.9 as the average rate for all of Canada. This rate varies, of course, from province to province, depending upon the length of time the tuberculosis program has been in operation there.

It is notable that those provinces which first undertook to pay the cost of treatment, and so relieve the patient of the burden of expensive care, have made the most rapid gains in reducing the death rate. These provinces, Saskatchewan, Alberta and Ontario, all show high average sanatoria populations, compared with the average number of deaths, while provinces with high death rates had