Furthermore, my proposal, as was obvious from the quotation which the minister read, was not to increase taxes but rather to shift the burden from the high income taxes on lower brackets so that the worker would have more "take home" pay. People then as now will not work additional hours, will not increase production if the government puts on heavy additional taxes on additional income. Such taxes are incentive destroying, and the only way to cure inflation and rising prices is to increase production. Our economy still suffers from this ruinous policy of the Liberal government and the sooner it is remedied, the

better for all our people.

Both the present and the former minister of finance have pointed out the bad effects of additional rates of tax on additional income, but have lacked the courage to tackle the problem; and it is no wonder that today we are faced with rising prices. It should be brought home to the government that, according to the 1945 figures, 45 per cent of the income tax is borne by those whose incomes are not over \$3,000; and 60 per cent by those whose incomes are not over \$5,000. The 1946 figures scarcely differ. Those whose incomes are under \$3,000 provide 44.3 per cent of the total income taxes and those whose incomes are under \$5,000 provide 60.6 per cent. It is difficult to understand why any government would impose income tax at the \$750 level on single persons, and at the \$1,500 level on married couples when it is a well-known fact that neither single nor married people can live, even according to minimum standards which we have set for the Canadian people, on such small incomes.

If the proposed committee, which is considered unnecessary because the government already has the machinery, is set up, let us hope that the government will be sincere in its efforts and first investigate the cause of inflation and the resulting higher price level, and remove the beam from its own eye before it seeks to remove the mote from the eyes of others. Let it call Mr. Towers and Doctor Clark. Let it examine its own policies, its expenditures, its mounting army of civil servants—who would otherwise be engaged in direct production—and especially the colossal burden of discouraging taxation, all of which result in less production and higher prices to the Canadian people.

Mr. G. A. CRUICKSHANK (Fraser Valley): My reason for rising tonight, Mr. Speaker, is that I am one of the few speakers who have been invited to speak. My good friend the hon. member for Mackenzie (Mr. Nicholson) came into my riding, spoke kindly to me and invited me to speak here tonight.

I cannot imagine that anybody would invite the hon. member for Rosedale (Mr. Jackman) and the hon. member for Calgary East (Mr. Harkness), who read these essays we heard tonight, to speak.

I have seen this new look and I do not like it. It reminds me very much of speeches made from that corner over there. It is long enough to cover up what might be exciting but not long enough to cover what we know is not exciting. We now hear a new sound over there. I rose in my place—this can be checked in Hansard; and the hon. member for Peel (Mr. Graydon) knows it-not today but over a year ago, and stated what I thought about price controls and the need of possible reimposition. Now we not only have the new look over in this end of the chamber and from the junior Conservative party down in the other end; but we have a new soundthe sound of those who have suddenly found out about the increasingly high cost of living. and have suddenly awakened to the need of controls. I listened with a great deal of interest to those two essays, the one from the great western Conservative and the other from the great friend of the down-trodden common man, the people who are suffering and the people in Rosedale who have nothing.

I heard only part of the speech of my friend, the hon. member for Assiniboia (Mr. McCullough). I did not hear it all. I am sorry that the leader of the C.C.F. party (Mr. Coldwell) is unfortunately not able to be here tonight, as he is ill. In my opinion he is a great Canadian. However, I heard the hon. member for Assiniboia quoting the menu of a banquet we apparently had here. I do not know why I did not get in on that. I did not hear what he said about my leader's speech, but I heard what he said about the banquet that was served. I have here the menu which I understand was served at Regina at the time of the manifesto, and I intend to quote this menu as it was handed to me a year ago. I saved it, because my hon. friends opposite, having had their great experience at banquets, want to see that their people are properly served, as we believe our people coming from all parts of Canada should be properly fed. It is the banquet, as I am informed-

Mrs. STRUM: Where did you get that?

Mr. CRUICKSHANK: From a very good C.C.F. friend of mine.

Mrs. STRUM: What hotel did the catering?

Mr. CRUICKSHANK: I do not know, but I did not interrupt when your colleague read our menu, so please do not interrupt me.

[Mr. Jackman.]