

*Income Tax Act*

Indeed, I wanted to indicate my support for the bill introduced by the hon. member for Regina East (Mr. Balfour), because I feel this is a motion which must be adopted of necessity. In fact, I have already made recommendations and representations to the minister on the subject matter of this motion.

It is a fact, Mr. Speaker, that the hon. members who have already spoken about this bill are, for the most part, people who live in developing centers. When we consider that these include the hon. member for Regina East, the hon. member for Assiniboia (Mr. Goodale) and the hon. member for Qu'Appelle-Moose Mountain (Mr. Hamilton) we realize that this is indeed a motion of particular interest to the people of developing areas.

When I made those representations to the Minister of Finance (Mr. Turner), Mr. Speaker, I was led by four considerations. The first was that the matter involved was a discrimination against workers in the north. Evidently in urban centres, the issue is that most of those workers are paid by industrialists, large companies which can deduct expenditures for tools.

Unfortunately, in the north we find skilled workers who go from a company to another because there is a shortage of work and they must travel with their tools. Of course, things are more difficult, because they are unable, through the companies which hire them, to deduct part of the cost of their tools. This stands to reason. I only have to give as example the forestry worker who has to use a power saw. Naturally he is not allowed to deduct his expenses to save a few dollars which the company which hires him could effectively do it.

The second thing that worried me was this, and no mention was made of it. When I made representations to the minister, I included transportation expenses in the list of deductions. Of course, these expenses are also included in deductions the member for Regina East appears to be attempting to justify. I also believe worker's transportation should be deductible.

Indeed, Mr. Speaker, a number of small towns in my constituency have not enough jobs for the workers, so those have to look elsewhere for work. Evidently they have to travel to find work in larger centres. I am thinking of a town like Sturgeon Falls, located in my riding, where lack of work forces people to go either to Sudbury or North Bay to find jobs. These workers are mechanics. They cannot deduct travel expenses. They have to live in Sudbury during the week and cannot deduct those expenses either. Clearly, these people finally tell their families: Since I may not deduct expenses, I am going to locate in the city. And by that they mean North Bay, Sudbury, Noranda or even Toronto or Winnipeg.

So they leave their hometown to locate in some larger centre, which reinforces a tendency to concentrate in cities. And so we have a depopulation of centres traditionally recognized as needed for the continuation of the Canadian way of life. This has not been taken into account. Within the context of the overall motion before us, I believe such considerations should be brought to the minister's attention.

[Mr. Blais.]

● (1750)

[English]

The hon. member for Qu'Appelle-Moose Mountain (Mr. Hamilton) indicated that this House should express its views, evidently in this particular context. I have been in the chamber since the beginning of this discussion, and there is no doubt that members of all parties who have expressed their views agree that this resolution merits very serious study.

The question of discrimination was pointed out. I am a practising lawyer. I am allowed to deduct my practice expenses, including law books, from my income. A doctor is entitled to depreciate his equipment, as is a dentist. However, a common mechanic—and I agree with other members that a mechanic should be included in the classification we are considering—is not able to do that because he is an employee. He cannot deduct his expenses such as tools, travel expenses and room and board. I think the government should give immediate consideration to those particular measures.

Some hon. Members: Hear, hear!

Some hon. Members: Question.

Mr. Jack Cullen (Parliamentary Secretary to Minister of Finance): Mr. Speaker, it always amazes me that with two or three minutes left in an hour's debate, the members who favour the motion having spoken for 57 minutes, someone who might have something to say is cut down to only two or three minutes and there is shame involved for taking that particular stand.

We have before us today a motion that has been advanced very seriously by the hon. member for Regina East (Mr. Balfour). He was very fair in pointing out there is nothing novel about this motion. I believe the hon. member for Regina-Lake Centre (Mr. Benjamin), who is not here at the moment—and I do not make anything of that—has introduced this motion, or something similar to it, in the past. Private members' hour is an avenue that is used from time to time to express something that should be given consideration by the government. The hon. member for York Centre (Mr. Kaplan) read from the minutes of the Standing Committee on Finance, Trade and Economic Affairs which, I believe, sat between 1968 and 1972. He indicated that the view being presented by the hon. member was one that had won acceptance of that particular committee, but the committee was honest enough to point out that there were administrative pitfalls.

There would be a form of discrimination if this were allowed to mechanics who are employees. I am not nit-picking about mechanics, including the other trades referred to by the hon. member for Assiniboia (Mr. Goodale). However, there would be a discrimination against other employees.

I was surprised when the hon. member for Nipissing (Mr. Blais) said that as a lawyer he could write off the cost of his law books. I am sure he has a very large practice. Now that he is a member of parliament, he may have to hire a lawyer who would be an employee. That employee would not be allowed to deduct the expense of the books he brings into the particular business.