

MINUTES OF EVIDENCE

THE SENATE,

TUESDAY, December 4, 1945.

The Special Committee of the Senate to consider the provisions and workings of the Income War Tax Act, etc., resumed this day at 10.30 a.m.

Hon. Mr. EULER in the Chair.

The CHAIRMAN: Gentlemen, I think I should report first that we have secured Mr. Stikeman to act as counsel for the Committee. He is with us now and will continue to be with us.

We had planned to hear this morning the Canadian Bar Association, the Canadian Federation of Agriculture, the National Life Insurance Company and the Trades and Labour Congress of Canada. The Bar Association, I understand is not going to make its presentation to-day, so we have only the other three organizations. The Canadian Federation of Agriculture has expressed a desire to be heard first, and unless there is some objection I will call upon them now.

Hon. Mr. HAIG: I move that they be heard first.

Hon. Mr. ASELTINE: I second that.

The CHAIRMAN: Mr. Hannam of the Canadian Federation of Agriculture is here, and I believe he intends to present a brief. Before he begins, I would suggest that he be allowed to complete it without interruption. He could then be questioned. An alternative procedure would be to hear the briefs of all three organizations, and then have questions and a general discussion on them all. Does the Committee think it would be better to have questions at the end of each brief?

Some Hon. SENATORS: Yes.

Mr. H. HANNAM, President, the Canadian Federation of Agriculture: Mr. Chairman and gentlemen, we appreciate very much the invitation and the opportunity to come before you for a discussion of the income tax as applied to farmers. We are grateful also for your consideration in permitting us to go on first this morning. We are in attendance at the Dominion-Provincial Conference, which is being held at the Chateau Laurier, where officials of the ten Departments of Agriculture are present. That is the reason for our request that we be heard first, so that we may not be away from the Conference longer than is necessary.

We have a brief here, but we would prefer you to consider it as just a summarized statement on a few points to which we would like to direct discussion this morning. We do not want this to be looked upon as by any means a complete brief on the income tax as applied to farmers.

The CHAIRMAN: Would you care to appear later?

Mr. HANNAM: I believe we would be very glad to do that, Mr. Chairman.

Hon. Mr. McDONALD: Mr. Chairman, perhaps Mr. Hannam would introduce his associates.

Mr. HANNAM: I would be very glad to. I would also like them to take part in this discussion, if they wish.

The CHAIRMAN: Perhaps the gentlemen would stand up as they are introduced.