

Income Tax Act

I see no reason, for instance, why a lawyer who may use an automobile in the course of the conduct of his practice should stand in any more advantageous position than the mechanic who uses tools in the course of his trade, calling, or profession. I see no reason why a mechanic should be in any less significant a position than the engineer in respect of the tools of their trades, or why a lawyer in terms of his tax return should be in a more advantageous position because of owning a typewriter than the mechanic who has a set of wrenches or tools.

There is an important element here in terms of equalizing opportunities, and I think perhaps the reason that there is some hesitancy on the part of some people to accept this kind of approach is the great adherence to tradition. Traditionally lawyers, doctors, accountants, and engineers have been regarded by society, by parliament, and by those who advise the minister on what are proper deductions, as the privileged professions. The fact of the matter is that they are becoming less and less privileged in terms of the requirements of society.

If one is to advise a young person today where he or she ought to seek their fortune one would not be wrong if he advised that young person to seek his or her fortune or career in some area that is other than professionally oriented in the traditional sense. We have to take a hard look at this, and that is why I was very happy to hear the hon. member for Bruce-Grey state that he supports in principle this kind of deduction even though it does not go far enough. I was glad the hon. member for Nipissing supported the principle, and I was pleased that the hon. member for Assiniboia was in favour. I was equally happy that the new Parliamentary Secretary to the Minister of National Health and Welfare (Mr. Kaplan) supported it as well, because it is an important principle.

Through you, Mr. Speaker, I would ask my colleagues on the other side of the House to bear witness in terms of the way in which this debate is conducted today by giving some efficacy to their support. They can do that by not talking the motion out, thus bearing false witness to their words, and by letting this motion proceed to the appropriate standing committee of the House, because this is a principle that ought to be put before the government and the committee where there can be intensive study, not only having regard to equity but to the matter of restraint and inflation raised by the hon. member. I think it is important that we discuss all these things.

When I leave the House today I hope I will not be disappointed. We still have 30 minutes time left, of which I hope ten minutes at the end can be used to vote in favour of this motion. Having regard to the support from the other side I am confident that it will pass this test with flying colours.

I want to express my thanks to all of my colleagues on the Liberal side who have indicated their support for the position taken by the hon. member for Regina East. I ask them not to send that member home tonight disappointed in that what has come from the other side is really only a lot of wind and very little substance. I know that those who are in the House today are not the kind of members of parliament who would give lip service to this kind of thing, but are the type who intend to allow it to pass.

Mr. Stanley Knowles (Winnipeg North Centre): Mr. Speaker, because I agree with the view just expressed by the hon. member for Grenville-Carleton (Mr. Baker) that it is desirable to pass this resolution this afternoon, I shall keep my remarks very brief.

As the previous speaker pointed out, everyone who has taken part in this debate, both on December 2, 1974, and thus far on December 5, 1975, has spoken in favour of the resolution, with one exception. Even that one person who was not in favour of the resolution, namely, the present Minister of National Revenue (Mr. Cullen), admitted that what is presently being done by way of an exemption for the purchase of tools is not good enough. At the conclusion of his remarks on December 2, 1974, as noted in *Hansard* at page 1863, he said:

Recognizing there is some merit in this argument, the government went part of the way with the 3 per cent or \$150 deduction. Speaking personally, I do not think it is enough. I believe it should be higher. If the opposition had not spoken so long, I would have been able to expand on that.

The place to expand on that kind of proposition is in the committee to which this matter might be referred. I say, therefore, since all who have spoken have either supported the resolution outright or admitted that something ought to be done, I hope we can express that by passing this resolution this afternoon.

The only other word I should like to add is by way of the same thing said by the hon. member for Grenville-Carleton, namely, with the changeover to the metric system that is coming many workers will have to buy additional tools, and in many cases they will require two sets of tools. Some workers who at the present time may be fitted out with the tools they need will be faced with this kind of expense, so I think this issue becomes more urgent at this time in our history. Therefore, Mr. Speaker, I support all those Liberals and all other members of the House who say this is a good resolution. I hope it can be passed this afternoon.

● (1630)

Mr. Chas. L. Caccia (Davenport): Mr. Speaker, there is a proverb in the country from which I come which, briefly translated, says in effect that you never praise the day before the sun sets. I am afraid the hon. member for Grenville-Carleton (Mr. Baker) has made a kind of mistake by thanking everybody in this House.

It seems to me what we are debating today is a subject that probably is raised many times at lunch hour in the factories, on construction sites, and in the mines of Canada. It is one that has probably attracted the attention of workers in particular when they look at the way an employed worker is treated and then compare that to the way an employer can proceed in deducting all the expenses the employer is allowed to deduct under the Income Tax Act. Then I suppose they ask themselves why the employer can do this, while they cannot. Some speakers have already said that they would not want to see this limited to one trade but in fairness would like to see it applied to all trades.

Of course one could make a very good argument in favour of bricklayers, plasterers, electricians, technicians, miners and so on. They would all have a very good argu-