

the high cost of living on the poor and needy. And in connection with earned income, why, almost fifty per cent of a man's income goes to pay his lease and rent, and even at that many men cannot get rooms at the present fabulous prices. Here we have one man, a highbrow, a meat czar, Mr. Taylor, imposing taxes and penalties, with a plan in his pocket, as he said yesterday, for regulating food supplies and meat in a land of plenty. What does he know about food? Yet he can impose that burden upon the people, and he can drag them into the police court and have them fined up to \$5,000, I am sorry to say. Yet we have some poor people who have no food, let alone a room in which to keep their children. I come from an industrial riding, from one of the largest soldier constituencies in Canada in regard to both the militia and the active forces. I have many people who have lost their sons on land, sea and in the air during this war, and I can tell you the taxes are so high they are not able to buy the food or coal they need. Some of the food they do get is not fit for human consumption, though it is under the control of men like Mr. Taylor, with no training for such a job, and these others who travel around the country. It is costing for subsidies about \$80,000,000 to maintain these ceilings. At the same time rates are going up while earned income less taxes has dropped to almost nothing; and still a man must feed his children.

At times I have confronted the auditor general about this matter. One must see the cause and the effect on earned income of the taxpayers. The auditor general might just as well not be in office at all; he can veto no expenditure. I want it understood that I am not criticizing the man; I am criticizing the principle. He is a good citizen and a splendid official. But we who sit here have lost to outside controls all control over expenditures, when we consider that under a system of taxation which takes half one's earnings we must understand the cause and the effect of such taxation.

We have before us the first paragraph of certain resolutions I have opposed from the start of the budget. We find that a long schedule is attached to it, and that not one line of it can be changed. How are the people to pay these taxes? I fail to see how it can be done. The principle seems to be that "unto everyone that hath shall be given . . . but from him that hath not shall be taken away even that which he hath."

When I see this wild carnival of expenditure, everywhere I go across the country, I

am astounded. I did not vote for this budget. We see evidences of extravagance on the railway trains as we travel, and we know that throughout the country the taxpayers are groaning under the heavy taxation they cannot pay. On a five billion dollar budget we cannot seem to afford anything for the relief of people who have no income, or whose incomes are taken away from them, and no money for old age pensions. All the earned income of a man is taken away through the increased expenditures in connection with rent, taxes, insurance, food, clothing and so forth. He has to put up with a lot of bullying tactics imposed upon him by bureaucrats, because that is all they are. He must submit to the bullying tactics of these highbrow controls and subcontrols which for trivial or technical breach, are bringing people into the police courts. Some families which had never seen police courts before, even in the past three or four generations, have been dragged in, over our heads, and can be fined as much as \$5,000. And that is done by people like these professors and highbrows, who are planning to reduce the earned income of the small-salaried man. They are cutting his pound of meat, which includes half the bone.

I do not blame the minister. He has to get the money. As I said yesterday, he is a conscientious man and a gentleman. I sympathize with him in his task. I sympathize, too, with the minister who sits beside him, and with the splendid officials in front of him. But let me tell them that the budget of Sir Kingsley Wood did not change the schedule or reduce exemptions. I shall not quote from it in detail, but I must point out that fact with respect to the British schedule. Over there, no sales tax was provided.

We may stick to the paragraph as much as we like. I have raised this point before, and I will raise it again. It is most difficult for a man in the lower brackets to provide for his children the necessary food, clothing and shelter. We might as well give up all our hopes for freedom from fear and want. Fear and want will continue if we carry out the provisions of the resolutions now before the committee.

The medical profession, teachers and others are complaining about delinquency, lack of housing and nutrition. Delinquency dates back to the time when the small wage-earner found he had to provide all these things from his small income and at the same time pay high taxation. Judges, boards of education,