

Living costs are generally higher for single persons than for married persons. We believe that an exemption of \$1,000 for a single person is not too much. May I say, further, that an exemption of \$1,500 for married persons is far too low. The welfare council of Toronto in a study of the cost of a standard of living which would maintain a standard of living which would maintain a standard of—and these are their words—“health and self respect” for a family of five, at 1944 prices, found that it would require an income of \$1,864 a year. Let me repeat that that was at 1944 prices. To-day's prices, as everyone knows, are much higher.

A single person receiving an income of \$850 will benefit to the amount of \$27 under the new proposed tax. That is the benefit which will be received in 1947. However, a single person in receipt of an income of \$5,000 will benefit to the extent of \$246—and the higher the income, the greater the benefit.

What is the sense of taking \$22 from a person with an income of \$850 and giving a person with an income of \$5,000 a benefit to the extent of \$246? Or, to put it another way, a person with an income of \$5,000—

Mr. SPEAKER: Order. I am sorry to interrupt the hon. member, but he has spoken for forty minutes. He would not be permitted to continue without unanimous consent.

Some hon. MEMBERS: Go ahead.

Mr. MacINNIS: On a point of order, I call attention to the fact that only a few weeks ago in another debate you stated, Mr. Speaker, that an amendment to an amendment of this nature was a new motion of want of confidence. On that occasion Your Honour after making that ruling allowed the Minister of Agriculture (Mr. Gardiner) to speak for more than forty minutes. If the ruling was good then, it is good to-day. I should not be placed in a position where I am allowed to continue only through unanimous consent of the house. I submit I should continue, by right, under Your Honour's ruling.

Mr. SPEAKER: I call the hon. member's attention to Beauchesne's third edition, page 93, paragraph 220 where it states:

An amendment to the address in reply to the speech from the throne is a motion of “no-confidence”; so is an amendment not accepted by the government on the motion for the Speaker to leave the chair for committee of supply or ways and means. But a sub-amendment (as the amendment to the amendment is usually called), is not a new motion of no confidence; it is intended to strengthen or weaken the amendment to which it must be relevant and upon which it is dependent. It does not entitle a member to speak longer than forty minutes, this privilege having been already exercised by the mover of the amendment.

I suggest that the rule is clear, and unless the hon. member has unanimous consent I shall be obliged to ask him to take his seat.

Mr. BRACKEN: I express no opinion on the point of order. But if the hon. member is permitted to continue, he may do so without any protest from this section of the house.

Some hon. MEMBERS: Go ahead.

Mr. MacINNIS: May I point out that what you read, Mr. Speaker, was in the rules at the time of your other ruling. It was because the other ruling was made that I prepared to speak at this length.

I should like to know where I stand on the matter, not by consent but by my rights as a member.

Some hon. MEMBERS: Go ahead.

Mr. MacINNIS: A person with an income of \$5,000 has left, after paying his tax, the sum of \$3,548, or more than four times the income of the man in the \$850 class. Surely this is not equitable treatment. The human needs of the one are the same as those of the other; and the state, when in need of their services, demands the same service from each. Then, again, the second largest number of taxpayers is in the class between \$1,000 and \$2,000. In this reference I quote from the publication “Taxation Statistics” issued by the Department of National Revenue. The figures for 1941 show that the number of taxpayers in the income class from \$1,000 to \$2,000 was 386,862. Their total assessed incomes amounted to \$54,305,999. Their total tax was \$25,042,082. The income left after the tax paid amounted to \$519,000,000, or an average income of \$1,407 per person.

Persons paying tax on incomes of \$50,000 and over numbered 506. Their total taxable income was \$47,264,266 and the total tax paid was \$26,675,253. This left these 506 individuals with an average income, after tax was paid, of \$40,689, or an average income nearly thirty times as great as that of the average person in the \$1,000 to \$2,000 class.

Surely the thing to do, if we want to improve the standard of living of all our people, and at the same time ward off a depression, would be to allow higher exemptions—say \$1,000 for single persons, \$2,000 for persons with dependents—and leave the tax on all incomes over \$3,000 as it was.

In concluding his budget speech, the minister referred to the cooperation of effort achieved during the war, and said we could achieve the same results in peace if we would but select our objectives and cooperate to reach them with the same spirit and energy that made our war effort possible. I agree with the minister