

*Income Tax Act*

Winnipeg North Centre deals with a specific section in clause one and it would have the effect of reducing a tax right across the board.

In passing, I would think that if, for example, the hon. member had proposed a subamendment to that amendment by changing 2 per cent to 3 per cent, or 1 per cent, it might well be in order. But what the Chair has before it is a proposal which would change a different section dealing with employment expenses reductions. I cannot find that it is relevant to the amendment in the name of the hon. member for Winnipeg North Centre. With regret, I shall have to rule on the basis of the precedents by which I must be guided and I am unable to put the proposed subamendment to the House.

**Mr. Allan B. Sulatycky (Parliamentary Secretary to the Minister of Energy, Mines and Resources):** This debate, Mr. Speaker, has been a very long one. Understandably, some members have played a more prominent role throughout its length than others. Last week the Minister of Finance (Mr. Benson) mentioned the outstanding work of some members of the House, particularly of his parliamentary secretary, the hon. member for Calgary South (Mr. Mahoney) who has played such an important role in piloting this legislation. I have not yet heard another hon. member mentioned, one who deserves a great deal of complimenting for his efforts in this debate right from its very beginning, an hon. member who has carried out a very difficult task exceedingly well. I refer to the hon. member for Edmonton West (Mr. Lambert) who has been spokesman in this debate for the Conservative party.

• (5.40 p.m.)

**Some hon. Members:** Hear, hear!

**Mr. Sulatycky:** Indeed, sometimes it appeared that he was the only one in that party who took any real interest in this bill. Throughout the debate he displayed a very reasonable and responsible attitude. I have been very impressed by his performance and his reputation, to my mind at least, has gone very high. I want to compliment him on his efforts and to express my admiration to him. It is not easy, as the hon. member for Edmonton West was called upon to do, to oppose good and beneficial legislation, as he has in this case. That is a very difficult task, but I compliment him for having done it very well.

In the few minutes that I have I want to outline what I propose to say later on in my speech. I want to emphasize just how many benefits this legislation confers upon the Canadian people. This legislation will benefit those people who most deserve to benefit, who most deserve a tax break. By implementing this legislation, we will bring greater fairness to our tax laws, something that they have lacked for many years. Indeed, a degree of fairness has been lacking from the very beginning of our income tax system, a degree of fairness that I hope will be achieved and that I believe will be achieved with the implementation of this legislation.

I cannot help but comment upon the attitude displayed to this legislation by opposition parties, how one speaks for special interests and privileged groups, and how another does not have the guts to speak for anyone. Let me make it plain for whom I want to speak today. I want to speak for those citizens, the ordinary average working

[Mr. Speaker.]

Canadians in my riding and elsewhere, who have been carrying more than their fair share of the tax load for far too long. For them this bill will bring very welcome relief. Even the official opposition know that this bill is a giant step forward in the interests of the average Canadian.

The first official reaction of the official opposition was an indication of just how good they thought this bill was for the Canadian people. All hon. members will remember that when the terms of this bill were first enunciated by the Minister of Finance (Mr. Benson), the hon. member for Prince Edward-Hastings (Mr. Hees) went running out to the TV cameras and the press as fast as he could to say that the thing was so good the government was going to call an election right away.

**Mr. Knowles (Winnipeg North Centre):** He was wrong, wasn't he?

**Mr. Sulatycky:** He was wrong about the election but not about how good this legislation is. This reaction of the hon. member for Prince Edward-Hastings reflected about as much commonsense as the latest reaction of the Conservative party to this bill. The Leader of the Opposition (Mr. Stanfield) has stated: "Yes, reduce taxes for most of the people, but in doing so you should not make up the difference by imposing higher taxes on our friends in the privileged classes and in big business". That is something I cannot accept. There will be an election, Mr. Speaker, as the hon. member for Prince Edward-Hastings has predicted. It will come in due course, and I predict that when it does come the Conservative party will be out across Canada trying to cover up the benefits that this legislation has brought the Canadian people. Because they will not want the Canadian people to give credit to the Liberal party, credit that the Liberal party deserves, for implementing this legislation after ten years of debate on tax reform.

**Mr. Guay (St. Boniface):** If they have no more than they have in the House at the moment there will not be very many here.

**Mr. Sulatycky:** The very good things, the positive aspects, of this legislation have been enumerated very often and should not need repeating. However, I want to repeat them and to list them, in order that I can focus attention on the great importance of this bill to the average Canadian, the working man, the older citizen and the average taxpayer of Canada.

It has been said—and my hon. friends in the New Democratic Party and many members of the Conservative party will agree—that the only taxpayer who pays his fair share of taxes is the worker, the employee whose income tax is deducted before he sees his pay cheque. He is the one for whom the Income Tax Act provides no loopholes, for whom it contains no provisions enabling him to escape his full share of tax liability. There are other categories of taxpayers who have found loopholes and for whom special provisions have been passed to enable them to escape the full and sometimes onerous burden of income tax.

This bill will go a long way towards straightening out the inequities that have existed up to now. The most important effect of the bill is that beginning on January 1, 1972, a little more than two weeks from now, there will be tax reductions for every married wage earner in Canada;