

your foot or your ankle, consideration will be given to covering the cost of any such device. Surely anyone will agree that that simply must be a bureaucratic oversight. The plight of people who suffer from serious physical problems must be recognized. Here is an opportunity to do that, particularly as this is the International Year of the Disabled.

Then there is the matter of newspapers. The present legislation will have a significantly detrimental effect on our small weekly community newspapers across Canada and on the small metropolitan dailies. It will remove some of their much needed advertising revenues. Surely in a country such as Canada, where information to the consuming public is so important that if a firm is to have a particular special or give the consumer a particular break we would agree that it should be widely known, that sort of information should be put in people's hands. The present legislation in attempting to get around the problem of certain firms slipping catalogues into our newspapers seems to have gone overboard, and by taxing one, two and three-page supplements in a newspaper is overreacting to the problem. We have proposed a number of amendments which hopefully will get around this problem without any serious difficulty at all.

I listened with interest at the beginning of today's proceedings when Madam Speaker indicated that motion No. 10 was really inappropriate in that it was asking the government to expend some funds to recognize the tax collecting role of the small business sector. I will argue that. But it seems that if the government were to introduce something of that nature, it would be quite appropriate.

It seems to me that earlier today we heard the Minister of State for Small Businesses and Tourism (Mr. Lapointe) stand up and say that the government is committed to the small business sector of Canada. We on this side certainly support that. If the small business sector is doing a real service for the federal government by collecting federal sales tax voluntarily, although they do not have a choice—nevertheless small businesses are prepared to co-operate, go through all the paper work and red tape necessary—the federal government should recognize that assistance by allowing small business to retain a small portion of the federal sales tax collected, up to a maximum of, say \$1,000. This would not make any difference to the medium and large firms across Canada, but to small family operations it would make quite a difference. Most important, it would be an indicator by the government, a gesture, which says to the small business community yes, we recognize the role you are playing and the assistance you are giving us and this is our way of showing that appreciation.

It is interesting to note that every provincial government does allow a certain retention of sales tax collected, with the exception of Alberta. Alberta does not collect any sales tax so there is no need. Perhaps every other province recognizes the small business sector, assists it and has a number of programs in place which allows small business to retain a certain amount of the provincial sales tax they collect.

Again, we have put up a recommendation and a solution to this problem as we might call it. It is certainly within the

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government's ability to recognize the value of small business and to do something along the lines I have suggested as a demonstration of its concern and interest in the small business sector.

My colleague, the hon. member for Broadview-Greenwood (Mr. Rae) mentioned the art community. Again, surely to say that art is exempt from federal sales tax, but not original prints must be a bureaucratic oversight. Anyone who has paid any kind of attention to what is going on today in the art world in Canada would recognize the real place original prints take. We see them in art dealers' shops and in displays across the nation. These are quite different from the photo mechanical reproductions, posters and so on, which so many of us are able to acquire so easily. I say it is necessary, particularly during this time of repatriating the Constitution, of trying to build a support for Canada, of trying to instil in Canadian people a pride in our country, to recognize the role played by the artistic community. Original prints as an art form should be recognized and encouraged. I am sure all of us can recall a number of struggling artist friends or acquaintances. Here is one small way to say that we recognize their role in the development of Canadian society. I am sure that the provision imposing a tax on art is a bureaucratic oversight.

Then there is the matter of assisting learning institutions across Canada by providing tax exemption for materials used in classrooms, various utensils, instruments and other apparatus. These items should be recognized as being tax exempt, so this provision must be an oversight by the government.

One area particularly close to me is the construction equipment amendment that we have proposed, recognizing that construction equipment is exempt from federal tax but that dynamite is not. This is not a major provision because I am sure the amount of revenue the government can accrue by this clause is minimal. We are saying that in many parts of Canada where blasting is a very important function of the construction industry, the cost of dynamite is included in the construction cost. If we are to exempt construction materials, we should certainly exempt dynamite.

I do not need to say much about tax indexation this afternoon. A number of previous speakers have elaborated on that in some detail. It is so important, though, that I want to spend a moment or two on it. It is certainly a dreadful and horrendous foot in the door. This particular move will give the government a vested interest in inflation. It will be hoped that inflation continues because then revenues will continue. It is a way for the government to raise taxes without ever having to mention it in the House of Commons. It will be taxation by the back door. The government will look good. As far as the people of Canada will be concerned, the government will not be raising taxes again on tobacco, beer, domestic wines or distilled spirits. However, it will be taking place through indexation.