

\$12,000 per annum was 48.2—a substantial number of volunteers are labourers, skilled workers, and clerical employees—church or synagogue work, work with youth, and fund raising provided the first volunteer experience for most people.

It is interesting to note that this report points out many aspects of volunteering and maintains that in no way do they wish to destroy the volunteer concept. In considering the future of volunteer action in Canada we must ensure that such groups as the young, the elderly, the working poor, the native people, are not prevented from volunteer service because of financial or other problems. To provide deductions to tax payers for volunteer service may not be the most effective means of accomplishing this objective.

Some voluntary organizations have already mentioned to the department the desirability of looking at provisions in the United States tax legislation dealing with support to volunteer groups. Some preliminary study of this subject indicates that these provisions are difficult to administer, and we should be very careful about adding further complications to the tax system in Canada.

Another problem which some organizations have told us about, and it is worth looking at seriously, is that under the present legislation it is not possible for some citizens' groups to obtain charitable organization status because they are essentially self-help organizations. This may be a case of the law—and as a lawyer I can speak here—not keeping up with changing social conditions. Perhaps there should be some form available to those groups by which they can incorporate themselves and obtain charitable organization status. This is one way of helping these organizations.

More and more in recent years we have seen low income groups and other disadvantaged citizens group together to improve their situation. This is a healthy trend. We need to change our traditional concept that charitable organizations are only valid when they are helping other people. So in considering ways to strengthen volunteer activity in Canada we should also be re-examining our notions of what constitutes a charitable organization.

● (1630)

There is no doubt that the volunteer tradition in Canada is very strong. The Canadian Council on Social Development Study has shown that more Canadians are involved in volunteering than had been believed, and that there is an even greater potential for volunteers. The proposal by the hon. member presents one way of strengthening volunteer service, and I am confident it will be very carefully considered by the Department of the Secretary of State and the National Council on Voluntary Action.

[Translation]

**Mr. Bernard Loiselle (Chambly):** Madam Speaker, it is with regret today that I cannot support the motion of the member of the opposition as introduced, however commendable the apparent motive underlying that motion. Actually, the hon. member is asking this House to accept that donations of time be tax deductible. I think that beforehand it would be necessary, as my colleague for Niagara Falls (Mr. Young) did, it would be necessary at least to give some description of what is charity, self-sacri-

#### *Deductions for Volunteer Services*

fy. It should also be said how dangerous it can be to want to change the rules of the game when it comes to morality and charity. Finally, it should be said how we might attempt to reach an acceptable compromise and review that concept. But how could we achieve desirable and acceptable results without at the same getting trapped in a bureaucratic maze?

Here are a few examples. We have ski patrollers members of associations like St. John Ambulance who are being taxed on the amounts of money they receive from various ski slopes. Here is another example: Mr. X, of the St. John Ambulance, decides to go and give a weekend in a ski resort, be it Sutton or elsewhere, and that ski resort will give him \$40 for his weekend. That \$40 represents the equivalent of what he has to pay precisely to be able to offer his services on a voluntary basis. However, the Department of National Revenue considers that amount to be supplementary income. I think that is a clear injustice, and I think if there were changes to be made it should rather be there—accepting as expenses amounts paid by organizations, by people who give some of their time but who have to incur expenses to do so.

If one went further and calculated as tax deductible the amount of time people give, once again that would promote the development of what I call a society outside society. And I think that, perhaps by mistake, the government is unduly inclined to foster the growth of this kind of parallel society that can only be dangerous.

Here is to illustrate: in my riding, there is a program that can have very good results in some cases, and I mean the Local Initiatives Program. Every time one of those programs is used to help in recreational activities, we hear remarks being made. I met with mayors of various small municipalities that were being helped through such programs and they said to me: "Mr. Loiselle, if you could give us \$10,000 grants directly instead of those LIP grants of \$20,000, it would be much easier to ask for volunteer help which we used to have in the past but not any more since we can afford to pay people for services that once could be provided by volunteers in our community."

People used to help in organizing various activities but now there is too much of a tendency to pay wages. We are too strongly inclined to give people tax benefits, all kinds of hand-outs, so much so that the meaning of charity is changing. Specialists in charity work no longer exist but to take advantage of the system.

**Mr. Prud'homme:** How true!

**Mr. Loiselle (Chambly):** So, Madam Speaker, such a measure would only consolidate this dangerous trend in our society, precisely the one we must fight. As my colleague said before, I think the federal government, through the Secretary of State or through the Department of National Health and Welfare, is helping our senior citizens clubs, through the New Horizons program. That is the kind of activities we should encourage, rather than privileging individuals. There is no better service than the one provided by someone doing it out of devotion. I think we are all politicians, and there are all kinds of self-sacrifice. There is the kind we see in election campaigns, for instance. Who will deny that the best election campaigner is the one who is doing it for the first time and who for