

Income Tax Act

has been fairly general that they receive their allowances on a mileage or trip basis. However, this has never been established and it is a constant problem for me and other members who have railway and transport workers in our constituencies.

I ask whether section 8(g) indicates any more reasonable or definite basis for an even ruling on this type of claim. I think it is largely an administrative matter, but in various explanations that I have been given the act has been quoted and for one reason or another people have been turned down after, as I say, several years of acceptance. That is the first point, whether this legislation will help in this situation.

The second point concerns people who work away from home all week, who are not transportation workers and do not come under paragraph (g) but probably come under paragraph (h) with respect to a normal taxpayer. These people have not previously been covered for working away from home and returning at weekends. I think it is a very unfair situation. For example, people who are in logging, lumbering or construction may be required by their employers to work at a fairly distant place. They do not come home during the week but they come home on the weekend to spend some time with their families. Of course, they do not spend money on room and food while they are at home. They return home rather than pay expenses while away. This, again, is a situation that has arisen several times: people in this type of activity are refused a travelling allowance to return home at the weekend on the basis that they could very well stay away and eat elsewhere.

I would like to know whether section 8(h) will permit a broader interpretation of the law for this type of person, specifically the one who is forced by his employment to live away from home during the week, who returns home at the weekend and goes back to work on the Sunday night or Monday morning. It seems to me that under those conditions it is reasonable that he should be allowed travelling expenses.

I do not think any government should be heartless enough to say that a man can stay away from home if he wants to get his travelling expenses. That is an unreasonable attitude. A person who is working a reasonable distance from his home should be allowed to come home on the weekend and have his expenses deducted, because he is working under conditions that are not normal. Perhaps

my question can be answered when the minister or the parliamentary secretary reply. I want to know if the new section will broaden the interpretation for these people and allow a little better exemption for those who have to work and live away from home.

Mr. Howe: Mr. Chairman, I would like to add my voice to that of the hon. member for Lambton-Kent and of the hon. member for Halifax-East Hants in making a plea for the small businessman or small farmer whose wife becomes an integral part of his business. She works just as hard as he does in promoting the welfare of the business. She is often there early in the morning and looks after the store while he is at lunch. These small operations are such that a wife can help make a tremendous success of them.

My riding comprises a great many small urban centres. I can think of 20 or more stores where the wife has contributed a tremendous amount to the success of the business. If she had not pitched in and helped, the business would not be such a success and would not contribute so much to the welfare of the community. It has always been a sore point with many small businessmen that they could not have their wife's salary deducted as an expense, whereas they can hire other people and take their salary off their income tax as a deductible expense.

The other point I would like to make concerns paragraph (viii) on page 7 where the allowance for voluntary firemen is listed as \$300. This is a figure which was established around 1958. I well remember when the Hon. Donald Fleming was Minister of Finance that he raised the amount from \$150 to \$300. I point out that there has been a great increase in the cost of living and in other expenses since that time.

I ask the Minister of Finance to take another look at this \$300 allowance and see if he cannot raise it to \$500. Volunteer firemen do a tremendous job of protecting homes and business places in their communities. They are on call at all times. They may have to leave their own place of business to fight a fire, to protect a neighbour's house, barn or store. They must go out in the clothing they are wearing when the fire siren sounds. The result is that they have expenses which we do not realize. I think this allowance should be increased to at least \$500.

Progress reported.

At six o'clock the House adjourned, without question put, pursuant to Standing Order.