

life and the solid foundation upon which our fathers have built this great nation.

Families have inherent and unviable rights. Families have existed before the church and families have existed before the state. The protection of families, family life and family values must be a priority with the government.

The family is the fundamental social and economic building block of Canadian society. Parents are undoubtedly the number one choice when it comes to providing the best possible care for their children. This view is supported by the majority of Canadians. However, unfortunately the majority of Canadians cannot realize the desired ideal because of the limited choice in the areas of taxation given to those who stay at home to nurture and care for their children.

An important objective of the bill is that the government would reintroduce choice to the realm of child care so that parents can have the economic freedom to make the right decisions that are in the best interest of the child and the family.

Parents are the primary educators of their children and are solely and fundamentally responsible for the physical, social, psychological, spiritual and moral development of their children.

● (1820)

Currently provisions in the Income Tax Act make child care expense deductions only to families who pay institutions to look after their children or have receipted day care expenses. It does not encourage or promote the nurturing and development of a child within its own home and with the guidance and care of a stay at home parent. This is unfortunate. It is time the government gave serious consideration to funding the family and not the institution.

For the government to promote and encourage institutionalized child care by providing tax benefits is inequitable and unjust. It is undermining the fundamental principles of the institution of life and is eroding family life and family values in Canada today. It is removing the economic freedom and flexibilities of families to make a conscious choice of what is in the best interest of the child by imposing an economic hardship upon single income families.

The traditional two parent family is under relentless attack from special interest groups and others who regard the traditional family as an impediment to their goal. They prefer associations of convenience or need rather than those based on binding, permanent commitments to past, present and future generations.

### *Private Members' Business*

The stability of a nation is often determined by the stability of its marriages, a truism that warrants the deepest concern in Canada today. Our society must encourage and support permanency and commitment in marriage, which are essential values for the preservation of stable family life in Canada now and for future generations.

Furthermore, if we want to strengthen the family we must have tax policies that reward family formation. Our taxation system should encourage long term stable marriages without imposing severe financial burdens on them as is the present situation.

All children in Canada are of equal value and their care should be so treated in law. At present this is not the case for women raising children at home. This is based on the fact that the child care tax deduction program allows double income families personal deductions for child care costs of up to \$5,000 a year for each child under the age of seven and of up to \$3,000 for each child age seven to fourteen. The single income family is not allowed the same generous deductions. In addition, single income families pay considerably more in taxes than double income families with an equivalent income.

Public policy should assist parents if they choose to care for their children at home. It is a mistake to adopt taxes or social policies that require a woman to delegate the care of her children to others by forcing her to enter the paid workforce. Such a policy is against the best interest of the child, the family and society as a whole. Therefore the benefits of the child care tax deduction program must be equally available to parents who are at home as they are to parents who are in the paid workforce.

Special interest groups may argue that true equality for women cannot be achieved by a woman staying at home to raise her children and that a universal day care system is the liberation of the modern day woman. This approach is wrong. The feminist ideology that promotes the equality of women is more concerned with achieving formal equality and has forsaken substantive equality. By doing so the feminist movement has done a great disservice to women, to motherhood and to our children.

The continuous feminist quest to conquer the alleged male oppression of women has placed pressure on society to move the focus from family to individual rights and the rights of special interest groups. It is time to restore the rights of families, to give special recognition to motherhood, and to encourage economically and socially women who stay at home to nurture and love their children in a family home environment.

It is time for the government to fund the family, not special interest groups. It is time for the government to fund the family, not to fund institutions to care for children. It is time for women to restore substantive equality by being afforded the economic opportunity to make a conscious choice to stay at home and to be a mother and a homemaker.