

*Income Tax*

per cent. There was no argument; the department does not argue about such things.

● (1632)

What about the person who has to drive 50 miles to work? Everyone says there should be a pool with four or five people riding in the car. That is fine. But what about shift work? In some places of employment the people come from eight or ten different towns. It is not possible to arrange for a carload. There is certainly no public transportation. What about the man who has to work overtime? A worker in my part of the country may have no lunch left in his lunchpail. This means someone has to drive into the community to obtain a meal for him. No allowance is made for that. If you were a businessman and owned a factory, sawmill or mine, and took the board of directors downtown and treated them to a \$100 meal, plus all the booze they wanted to drink, you could write off that amount. However, the poor worker cannot write off the expense of his meal.

Your Honour will be familiar with the complicated system for railroaders. After so many miles or so many hours they were allowed to write off expenses if they lived away from home. This applied only to railroaders. It was very limited, specific and difficult to administer. There are people in northern Ontario and northern Quebec who have to travel long distances for their livelihood. They are willing to do that rather than live off welfare. However, they cannot write off anything. The minister says it would be hard to administer. Mine workers in my area travel from New Liskeard and Temagami, a distance of 45 miles. The mining company must fill out hundreds of forms a day for the government. That is one of the major complaints of industry of all types. It would be much easier if once or twice a year the company could declare, on behalf of the employee, that it is necessary for him to use private or public transportation to get to his place of employment. The Ontario government does not allow you to build a house on the edge of that mining property; you must live in one of the municipalities.

It is about time this government quit cheating the workers of this country and allowed them some of the benefits that are given to other segments of society. If the government is not willing to give these benefits to them, they should cut them off for others. If a worker goes to a restaurant on a Saturday night, he must pay \$10 for a meal. That is because every meal served for the rest of the week is to someone on an expense account. Today I take you to dinner, tomorrow you take me. If we both represent business agencies, I can write off your meal and you can write off mine. The department does not even consider the free meal you got while writing off mine. The parliamentary secretary says it is fair. It is not fair. Surely he has been talking to workers in his constituency. He must know that even in the city a worker must use transportation to get to work. That is the cost of him doing business, getting to the plant to do his job in order to earn money to pay taxes to this

[Mr. Peters.]

government. If we are going to be fair, let us do it with no b.s. The parliamentary secretary is all b.s. if he thinks he can sell the idea that there is equality.

**Mr. Pelletier:** What is all b.s.?

**Mr. Peters:** You are a master of it. You have a Ph. D. in it for higher and deeper. If anyone can get elected on b.s., it is that member, because he has a Ph. D. in it. We will support the amendment of the hon. member for Rimouski to increase the \$150 deduction to \$400. However, even \$400 is not right. The worker should be allowed the same type of exemption that others receive. It should be fair and equitable. The worker who must work five days a week should receive exactly the same benefits as the businessman whom this government favours. He should be allowed the same exemptions as the high-priced employees are allowed. They can deduct everything from gifts to their girlfriends, to southern trips to attend conventions. If the minister is going to be fair, he will allow the same benefits to the workers of Canada as are allowed to the fatcats.

**Mr. Darling:** Mr. Chairman, I wish to make a few comments in support of this amendment. As a representative of a rural constituency, I appreciate the comments of the hon. member for Timiskaming. A great many people in my area must drive a considerable number of miles to their employment. It is nothing out of the way to drive 40 or 50 miles. As the previous speaker mentioned, they are not allowed to deduct the expense for that. At income tax time I receive many letters from constituents asking why they cannot deduct certain expenses. The Department of National Revenue does allow certain expenses for certain types of work. The hon. member for Timiskaming mentioned one example with which Your Honour is familiar. After a certain time, railroaders are allowed certain expenses. In some instances, truckers are allowed expenses. Several construction workers contacted me. They informed me that two years ago they deducted certain expenses and these were allowed. When they did this another year, the expenses were not allowed. I feel there should be some fair way of handling it.

Those who work in rural areas and have only their car as transportation should be allowed more than the government is prepared to allow them. The amount of \$400 is certainly a step in the right direction. If the parliamentary secretary recommends that this \$400 should be allowed, I am sure it will be across-the-board. That will mean someone living in an apartment who walks across the street to his place of employment will receive the same benefit as the person who must drive 50 or 100 miles to work five days a week. I hope the government will consider this for these workers who, rather than go on welfare or unemployment insurance, are prepared to drive long distances to get to their jobs.

**Mr. Nystrom:** Mr. Chairman, I again want to say a few words on the amendment before us. How can the parliamentary secretary justify a businessman in a place like Cornwall being able to deduct his champagne and caviar while a worker