

Mr. LEADER: Let me finish what I was saying. I do not challenge your ruling, Mr. Chairman, but the minister himself has taken exception to what I was about to say. I do not wish to be guilty of holding up the work of this house by discussing points of order. Therefore I feel that I should agree to the minister's request that we do not discuss this matter. Of course, if the subject is brought up by other hon. members on either side of the house, and they are allowed to discuss it, I will claim the same privilege.

Mr. ILSLEY: I will raise the same point of order.

Mr. HANSON (York-Sunbury): I should like to ask the minister whether under these resolutions there will be any amendment to section 4 of the Income War Tax Act.

Mr. ILSLEY: I do not think so.

Mr. RICKARD: I have been very much interested in the discussion that has taken place with regard to the income tax of the farmers, for I believe this topic has been discussed among the farmers in our rural municipalities as much as anything else ever since they had the idea that farmers were to be taxed. A great many farmers have asked me questions about this income tax, wanting to know how to fill out this long form covering some five, six, seven or eight pages. I have tried to tell them that it was not very difficult, that everything would work out all right, that it could be filled out with not too much trouble, and so on, but some things contained in the return might very well be eliminated. The other night the hon. member for Muskoka-Ontario suggested that the item "produce consumed on the farm" might very well be left out. I agree, because it is almost impossible for any farmer to say how much of his own produce he has consumed. As all hon. members know, very few farmers keep books. They have no idea how much they consume, how many eggs, or what quantities of vegetables; in fact many of them do not know how much they sell. They probably know how much money they have at the end of the year, but they have not kept books in order to keep track of just what they sold and what their expenses were. So that it will be a hard job for the average farmer to fill in this income tax form, and it should be made as simple as possible. I cannot agree with the hon. member for Battle River that the farmers should not be taxed at all. I believe any farmer who is eligible to pay income tax is willing to do so, but he should be given a form reasonably easy to understand.

[Mr. R. B. Hanson.]

Another matter that is very much discussed among farmers is why they are not given some exemption from income tax in connection with the work done by their wives and families. It seems to me hardly fair that a farmer's wife should be expected to look after the chickens, milk the cows and do a dozen and one other things without receiving the same consideration that would be shown if the farmer had to hire a man to do those jobs. In a great many cases if the women did not do this work it would not be done. It seems to me essential that this work should be done, so that I think it is only reasonable to suggest that some consideration should be given the farmer's wife in respect of the income tax.

There are many different kinds of farmers: grain growers, stock raisers, fruit growers and so on. I have not heard anyone mention the fruit growers. It is contended by many people that the fruit-growing industry should be given some consideration, that depreciation should be allowed in connection with the replacement of fruit trees, and all that sort of thing. There is a good deal to the argument, because it takes a long time to bring an orchard into production, and perhaps you no more than get it in proper shape when something unforeseen comes along and you lose many of your trees, which are very valuable. Some consideration should be given in that regard.

The whole question has been discussed very thoroughly, and I shall not take up a great deal of time on it. However, if we had referred the matter of the drafting of these forms and, in fact, the whole income tax question to a committee of this house, where it could have been thoroughly discussed, we might have made better progress with this legislation. I agree with the Minister of Finance that we cannot legislate for any particular class, and the farmers are not asking for that. I believe that the farmers who are eligible for the payment of income tax are willing to pay it, but they consider that they should have a simpler form and that they might be given some assistance in filling it out. I had the idea that perhaps someone might be sent to the offices of the various agricultural representatives for a day or two, to show the farmers how to fill out these forms. Perhaps consideration might be given this suggestion.

Mr. HANSON (York-Sunbury): Apropos of the question I asked a moment ago, would not resolution 23 involve an amendment to section 4 of the act, dealing with exemptions?

Mr. ILSLEY: Yes; I think it does.