

*Income Tax Act*  
**INCOME TAX ACT**

PROPOSED AMENDMENT WITH RESPECT TO  
MEDICAL EXPENSES

**Mr. Stanley Knowles (Winnipeg North Centre)** moved:

That, in the opinion of this house, the government should give consideration to the advisability of introducing legislation amending the Income Tax Act so as to remove therefrom the 3 per cent floor in relation to the deductibility of medical expenses for income tax purposes.

He said: Mr. Speaker, I have read with considerable interest what I regard as a very fine speech which was made on Saturday, just two days ago, by the Minister of National Health and Welfare (Mr. Martin), who was officiating at a very important event, namely the opening of the Carleton Place and district memorial hospital situated at Carleton Place in this province. I am told by my hon. friend who sits not far from me, the hon. member for Lanark (Mr. Blair), that it was very cold up there on Saturday and the minister was not able to give the whole of the speech that he had prepared because it had to be delivered outside. I can quite realize that but I regret that the minister's address had to be curtailed, for I have a copy of it in my hand, and it was a fine speech.

I find that the Minister of National Health and Welfare quoted with approval the words of President Eisenhower of the United States in his message to congress which was given two weeks ago. He quoted in particular these words:

Because the strength of our nation is in its people, their good health is a proper national concern.

The Minister of National Health and Welfare also quoted with similar approval the concluding words of the late Right Hon. W. L. Mackenzie King when he informed parliament in May 1948 of the government's intention to inaugurate a national health grants program. Those concluding words which were repeated on Saturday by the Minister of National Health and Welfare were:

Our greatest national asset is the health and well-being of our people.

I could not agree more than I do with President Eisenhower, the late W. L. Mackenzie King and with the Minister of National Health and Welfare. However, I have in my hand another document, an income tax form. Not many people get hold of the speeches of the Minister of National Health and Welfare, but that is not his fault.

**Mr. Martin:** May I ask my hon. friend how he got hold of a copy of the speech to which he has paid such high tribute?

**An hon. Member:** It is a privileged document.

[Mr. Speaker.]

**Mr. Knowles:** May I ask the minister if it is a privileged document?

**Mr. Martin:** My question was how the hon. member got hold of a speech to which he has paid such high tribute.

**Mr. Knowles:** Either the minister or his department made a considerable supply available to the press gallery.

**Mr. Martin:** The hon. member has not answered my question.

**Mr. Knowles:** Most hon. members of this house visit the press gallery from time to time. I was up there this morning and found still posted there for all to read, and I am sure that that is what the minister wanted—I am sure if he does not get sufficient publicity he will be grateful to me for calling attention to it—a number of copies of this speech.

As I have already indicated, not everyone gets the speeches of the Minister of National Health and Welfare but almost everyone does get in one form or another a copy of the income tax return.

**Mr. McCann:** Hear, hear.

**Mr. Knowles:** I hear the Minister of National Revenue (Mr. McCann) saying "hear, hear". He is not asking me how I got hold of this. This is not a privileged document for he makes them available high, wide and handsome.

**Mr. Diefenbaker:** You would not get that by means of a motion on the order paper.

**Mr. Knowles:** The hon. member for Prince Albert (Mr. Diefenbaker) suggests that I should not try to get anything like this by means of a motion for I would not be very successful. On page 4 of the T1 general form for 1954, the income tax return, I find that among the expenses which you can deduct for income tax purposes if you are an income tax payer using this form is an item covering repairs. I hasten to add that the repairs referred to are repairs to buildings, machinery and fishing equipment.

I have looked over this return very carefully and I have looked over the act on which it is based and I find that there is no limitation with regard to that right. You can deduct the cost of repairs to buildings, machinery or fishing equipment—in other words, repairs to property—right from the first dollar.

Despite the excellent words used on Saturday by the Minister of National Health and Welfare about health being a proper national concern, despite the way in which he joined with President Eisenhower, the late Mackenzie King and others of us who have taken that view, I find that when it comes to the cost of