

appropriate route would be for all hon. members to indicate their support for this kind of action on the part of the Minister of Finance in terms of the budget. It might be reasonable to suggest that the allowance or deduction be raised from \$300 to \$1,000. While saying that, I want once again to reinforce the suggestion that we should not view firemen apart from the entire context of voluntary work in Canada. There is a greater concern to which this House must address itself, and I have already spoken about that.

Mr. Eldon M. Woolliams (Calgary North): Mr. Speaker, I would like to add just a few words. I will take only a few minutes because I would like to see this motion tested. The first part of the motion says the following:

—the government should consider the advisability of amending the Income Tax Act in order to exclude from taxable income all indemnities received by a voluntary fireman in the exercise of his duties—

That part of the motion might be difficult. The last part reads as follows:

—as well as to allow such firemen to deduct from their income all expenses incurred in the exercise of their duties.

That is a good suggestion. Volunteer firemen in villages, towns and in various places across the country have to buy uniforms. They have expenses. Some are salaried people, some work on an hourly basis, and some may lose some of their earnings unless they are indemnified by their village, town or city. Any expenses they incur should be deductible. I have always thought that the law was unfair in this regard.

Some self-employed people are allowed to write off the cost of their tools. A lawyer can write off the cost of his library and other expenses. Why, then, should a carpenter who is paid by the hour not be able to write off the total cost of the tools which are necessary for his job? This should not be limited to a certain amount. Why should a nurse who has to buy her uniforms not be able to write off the cost? The hon. member for Winnipeg North Centre (Mr. Knowles) says we have to differentiate between those who are on salaries and those who are self-employed. I do not think it would be very difficult to amend the Income Tax Act. People who earn salaries should be able to write off the cost of those things which are necessary to earn that income, whatever they might be.

I support this motion in every detail. If the second part of this motion passed, indemnities are so low and expenses are so high that they would be balanced off so that people involved in volunteer work would likely make nothing. I think we should consider seriously the matter which has been raised. I congratulate the hon. member for Villeveuve for attempting to see that people on salaries are allowed proper deductions. Surely we should pay tax on the money we earn, less our expenses. That is the simple principle of taxation. That is why I rose to support this motion, as far as deduction of expenses is concerned.

It is very important at this time to consider this matter, especially in Alberta. Just recently, on Hallowe'en night, the town of Olds sustained losses from a fire amounting to several

Income Tax Act

million dollars. The two main grain elevators and the \$1.5 or \$2 million sports centre were lost. Volunteer firemen fought the fire all night to save their town, their tradition, and their culture. That is one example of many fire tragedies which have occurred over the years. Those firemen should be able to write off at least the cost of their uniforms and whatever equipment they have. They should also be able to write off any loss in salary. Those are proper deductions against any indemnity, if they are paid. Even if they are not paid an indemnity and it costs them money to do that kind of work for the community, surely their costs should be deductible from any income they earn.

I do not want to be one of those who would talk out a motion which probably should go to a committee for further consideration and possible amendment. Once again I congratulate the Social Credit party and the hon. member for Villeneuve for bringing this motion before the House.

Mr. Arnold Peters (Timiskaming): Mr. Speaker, I will take only a minute or two to state my support for this motion and to congratulate the hon. member for Villeneuve (Mr. Caouette) for bringing it forward. The hon. member represents an organization in which people in my riding participate. Our firemen belong to the same organization. For the most part they are volunteer firemen. There is a large number of volunteers as well as a number of permanent firefighters. The volunteer firefighters work with a limited amount of equipment and they have less training than permanent firefighters. Nonetheless, they have done an exceptional job in northern Ontario and Quebec keeping loss of life and property to a minimum.

The hon. member for Villeneuve told us of the expenses incurred by volunteer firefighters. Twenty years ago or so the Income Tax Act allowed a deduction of \$300. We are now asking for an allowable deduction of \$1,000. It may be easier to get a \$1,000 exemption for volunteer firefighters than to get exemptions for all their costs. In cases of large fires like the one mentioned by the hon. member for Calgary North (Mr. Woolliams) costs are often in excess of \$1,000. There is loss of time, clothing must be replenished, and risks are taken.

● (1752)

I hope that this matter can be referred to a committee where there will be an opportunity to present the matter forcefully to the Minister of Finance (Mr. Chrétien) so that he can make that change in his forthcoming budget.

Mr. Wm. Andres (Parliamentary Secretary to Minister of State (Multiculturalism)): Mr. Speaker, I too would like to thank the hon. member for Villeneuve (Mr. Caouette) for providing us with an opportunity to debate the need for an amendment to the Income Tax Act with respect to volunteer firemen. I know what volunteer firemen have to put up with and I am familiar with what services they provide to communities at very little cost. They give of their own time at a time when most of us are out socializing or enjoying the comforts of our livingroom or even the comforts of our own bed. Often they have to brave the weather when it is less than satisfacto-