

*Income Tax Act*

The motions which were adopted on two occasions by the Quebec National Assembly bear witness to this. I shall refrain from involving all government members in the House, for it appears that some of them have the courage of their convictions and the guts to oppose the centralizing option advocated by the Minister of Finance. During the debate on his budget speech, I indicated to the House how concerned I was about a possible confrontation on the sales tax issue. I was certainly worried about this. I even stated, as reported in *Hansard* on page 4526:

—and this is the cause of the present confrontation. It worries me so much that I warned today that we should proceed carefully and sensibly, if we want to avoid constitutional crisis.

I spoke about the same worries yesterday, Mr. Speaker, during the question period when I put some questions to the right hon. Prime Minister (Mr. Trudeau) whose answers showed that he was fully aware of the seriousness of the situation. But, Mr. Speaker, one month later we are still faced with this problem of the sales tax. We are very close indeed to getting into the worst constitutional crisis of our history and I would like to see us avoid it, as I believe we can still do. I am not saying this lightly. I am convinced that if a solution is not negotiated at the government level, the concept of Quebec sovereignty will make much more progress than it has since the Parti Québécois came to power. The situation is serious.

Mr. Michel Roy of *Le Devoir* gave the following summary of the situation in an editorial, and I quote:

... by working only to maintain their prestige and save their honour, they (Mr. Chrétien and his colleagues) are undermining federalism and serving the interests of the government they think they are fighting.

It is worth thinking over. And again last Tuesday the Minister of Finance accused the opposition, and I quote, from page 5451 of *Hansard*:

I am surprised that a national party wants to save the neck of the Parti Québécois.

You have to be very shortsighted to talk like that. The Minister of Finance should get rid of the beam in his own eyes before looking for the mote in the eyes of those members who do not agree with him.

The reactions of some Quebec editorialists to the solution proposed by the Minister of Finance are worthy of being analysed. It is necessary to recall that Mr. Roy of *Le Devoir* and Mr. Adam of *La Presse* are not known to be independentists. However, Mr. Adam talks of politically questionable solutions and aggressive fiscal measures. He is not afraid to saddle the federal government with the full responsibility for this serious conflict. Mr. Roy of *Le Devoir* talks about an unsatisfactory, unfair and regressive solution. According to him, and I quote:

By losing its temper as it did, the central government has violated the letter as well as the spirit of federalism.

And all this because of what Mr. Roy calls:

... a fine case of stubbornness and wounded pride.

Mr. Speaker, the government is trying to trip us up by introducing its solution to the sales tax problem within a bill which contains, as I said already, some measures everybody in this House would like to see passed. But the government will not fool me, no more than it will succeed in misleading the people. I will take a stand on this legislation, I will even oppose this legislation so long as the solution proposed to the sales tax problem is not changed. The people are not taken in and will realize that the government itself has to bear the shame and the odium of the situation. For its bad solution the government deserves to be blamed by all Canadians.

Mr. Speaker, the reasons why I am opposed to that solution are very clear. Lately, the government has intervened in an area of taxation which unquestionably is of provincial jurisdiction. The right of the provinces to arrange their sales taxes according to their own needs and their priorities is a sacred right enshrined in the British North America Act. The infringement of the federal government in this provincial area is pure and simple provocation. That the government in its precarious position with the Canadian electorate should try to scare people, to use every means it can, that I can understand, but that it should do so to the detriment of the people of a province and their elected government and even so with glaring disrespect for the constitution of this country, that is of the lowest possible level of petty politics.

Mr. Speaker, I am not accustomed to using such words when speaking in this House but since the problem is extremely serious, I feel obligated to use expressions that are likely to strike the will and the mind of those in charge, those who also have the responsibility of using all the means available to save our democracy. We love democracy but we must love it enough to take all the means necessary to save it, to preserve it but also to be able to live it.

Mr. Speaker, the contempt that the government seems to have for the Canadian constitution and the people of Quebec also affects the underprivileged. How could one interpret differently the proposed tax reimbursement to Quebec taxpayers? The formula proposed by the government penalizes those on low income and those who do not pay any or hardly any taxes. And in that respect I want to say that yesterday during the question period the right hon. Prime Minister (Mr. Trudeau) told opposition members several times that they did not understand the problem.

If we really do not understand the problem and the right hon. Prime Minister and his Minister of Finance (Mr. Chrétien) are the only two people in Canada who can, it means that it is a problem which is not within everyone's grasp. So if it is such a serious problem, it is our duty to work at it for as long as it takes to understand it. We must do everything we can to understand it. Personally, if the right hon. Prime Minister and the Minister of Finance can convince me and make me see the problem the way they do I will be honest enough to say so and