

not wonder at my feeling at times—and others feel the same way—that they are too ready to listen to those who are opposed to the interests of the people themselves.

I have given these illustrations tonight, not in an effort to create antagonism, but to try to convince the government that big business is out, not only to prevent the expansion of the cooperative movement, but actually to kill it by these devices, if it can persuade the government to do so. Both this and past governments have been a little too ready to listen to this kind of people. Their readiness to listen in respect of this and other matters is the very reason for the existence of this party, and the party sitting to my left.

Both in spirit and in fact this budget is as much against the interests and democratic rights of the vast majority of Canadian citizens as are the examples I have just placed on record. There is no indication that the government has any intention of introducing a new order of society, nor is there any apparent intention on its part of even giving legislative aid to those little people who have the courage and the initiative to try to introduce it for themselves, through cooperative action.

I should like to commend to the government and the minister serious consideration of the points I have tried to place before them this evening. To my mind, the budget was aptly illustrated by the hon. member for Battle River (Mr. Fair) who, I believe, is of Irish extraction. When he spoke yesterday he told the story of the Scotsman who gave his child a nickel to go to bed quietly, and then took the nickel away after the child had gone to bed. But there is more than that to the story, because when the Scotsman tells it about the Irishman he adds this, that the Irish father who did this made the child go without his breakfast as punishment for his carelessness in having lost the nickel.

It seems to me the budget is doing much the same thing to the people of Canada. It is trying to keep them pacified so that they may go to sleep, and then, when they are asleep, or when they are not looking and are convinced that no harm will come to them, or when they have become somewhat inattentive, they lose what they have got; and they are being punished when they awaken for not having been more attentive. I would ask the government to give consideration to the recommendations I have made tonight.

In conclusion, may I say that I have not said these things with any desire whatsoever to cause any member of the government or the opposition to feel that I am being unduly critical. I was simply trying again to bring to

their attention the facts I brought out last year with regard to this cooperative movement, of which I think so highly. And I shall have to continue so to direct their attention, so long as I am a member of the House of Commons, or until some government gives actual effect to these recommendations, by legislative action.

Mr. R. N. JUTRAS (Provencher): Mr. Speaker, I wish to deal more particularly this evening with the problem of dominion-provincial relations. Before doing so, however, I should like to make a few observations on the budget, as such. I am pleased to see the Minister of Justice (Mr. Ilsley) in his seat, because he did so much work in connection with the present act, and also to see the Minister of Finance (Mr. Abbott), who has made such a fine presentation of the budget. I should like to join others in congratulating him; and to see also the Minister of National Revenue (Mr. McCann), because, after all, he is the one who collects the money.

I wish to refer particularly to this statement of the Minister of Finance at page 2557 of *Hansard*:

We have been busy during the past year upon the re-writing of our basic income tax law in an effort to improve its arrangement, to make it clearer and simpler, and to remove ambiguities and anomalies. Hon. members, will, I think, be particularly pleased with the extent to which it will be less dependent upon the exercise of ministerial discretions. Senior officials of the Departments of Justice, National Revenue and Finance have spent many months on a very detailed revision. I have taken a considerable personal interest in their work in this field.

I fully realize that we shall have ample opportunity at a later day to discuss this question. However, at this stage I wish to ask the Minister of Finance and the officials of his department to make a complete and thorough review or study of the income tax act as it applies to the farmers of western Canada. I am satisfied that the act framed to take care of the conditions of eastern farmers will not meet the requirements and the conditions of western farmers.

It would appear that the present act applies with a flexibility sufficient to meet most conditions in the eastern provinces; but on the other hand it is equally apparent that there is a marked rigidity in its application to conditions in western Canada and that it fails to meet conditions in that part of the country. I do not make this statement lightly but after having made a certain study of the matter. Many hon. members have seen the various sessional papers which have been published and which seem to substantiate my contention.