Excise Tax

There are a variety of things that can happen to so-called disaster funds. Those are things that should be looked at.

As I said earlier, the Hon. Member has opened up a very large can of worms in talking about the remission of taxes, tax credits or deferral of taxes. This whole area has traditionally been used for corporate welfare for which the Government does not have to account. It has been used through the years as a way in which the Government has been able to give a reward to its friends without having to account for that reward. For example, the CPR, a great friend of both the Liberals and the Conservatives, now owes Canada \$1.4 billion in deferred taxes which the CPR never expects to have to pay, nor do Governments expect to collect. Maybe the type of remission considered here would spread this largesse a little more broadly and fairly. Do we really want to get into this kind of practice that is very repressive and has not worked particularly well in the past?

We support the relief in principle. We also support referring the motion to committee. However, we would be very cautious about the method used to give relief, particularly the method suggested in this motion.

Mr. Bruce Halliday (Oxford): Mr. Speaker, first of all I thank the Hon. Member for Prince Albert (Mr. Hovdebo) for giving us unanimous consent to allow me to discuss briefly again this particular motion of mine that was raised almost four years ago. I should say for the Hon. Member's benefit that I assume he would want to give unanimous support because his colleague, the Hon. Member for Vancouver East (Mrs. Mitchell), who I am pleased to say is here today, spoke in favour of this motion in 1980. I thought he would naturally be in support of her.

I want also to express my appreciation to my colleague, the Hon. Member for Waterloo (Mr. McLean), who as he said is a neighbour of mine. I am particularly pleased he was able to approach this Bill today with his usual empathy, sympathy and understanding for the human aspects of government and the need for us to concentrate more on that aspect of government. The people in Oxford, as well as the people in Waterloo, will recognize the fact that he is very much in support of this motion. We hope the Government will come around to accepting the motion this afternoon as far as referring it to the committee is concerned.

• (1750)

On January 19, 1981, this matter was first before the House. I am disappointed that the Hon. Member for Kent (Mr. Bossy) is unable to be present this afternoon. His area suffered a tornado last spring at Reese's Corners, a very small community which was virtually destroyed. I am sure the people of that area would have the same concern for this kind of motion as the people of Oxford. The community of Oxford Centre was badly demolished as well in that tornado. This past summer it raised several thousands of dollars locally which were sent over to the riding of the Hon. Member for Kent to help the people in Reese's Corners. If the Hon. Member had

been present, I am sure he would have acknowledged that support from fellow tornado victims.

In addition, I emphasize my concerns for the moral and ethical issues involved. Governments are somewhat slow to appreciate these issues. They take the expedient way of dealing with such matters and find excuses for not doing something which should be more properly done for a moral and ethical point of view.

As the Hon. Member for Waterloo (Mr. McLean) said a few moments ago, there is the issue of Governments seeking revenues from people who, through no fault of their own, suffer severely from natural disasters. I find it to be a very distasteful situation for the Government to find itself in and should not allow itself to be guilty of accepting tax revenues from such persons.

Also the Hon. Member for Waterloo said that over \$3 million was raised in my constituency from private individuals as well as from individuals outside the constituency. People came from far and wide to give money quite freely. In particular, people from the Mennonite communities in Wilmot and Wellesley Townships came by the hundreds into Oxford to work without pay to help the victims. For them to see the Government reap profits from that disaster, especially when they gave freely of their own labour, bothers me somewhat. I wish it would bother the Government more so that it would take some action in support of my motion.

I would like to leave some time this afternoon for the motion to be referred to committee, if at all possible. However, I would like to refer to some of the comments made in the previous debate by the Hon. Member for Ottawa Centre (Mr. Evans). I am very pleased to see the Hon. Member for the riding in which I live in Ottawa present today. I was very pleased with his comments as reported on page 6333 of *Hansard* where he said:

—but it certainly goes without saying that the Hon. Member has our whole support in his concern for disaster assistance.

Of course, he was referring to myself. Then, as reported on page 6334 of *Hansard*, he went on to say:

As a result, it would certainly seem to me that we should be looking at much more generous and larger funds to be paid to the disaster victims, and whether there should be included in that particular package of funds which goes to an individual something that could be called a refund of the tax.

I was pleased to hear that, but he concluded his speech by suggesting that the Government could not support it. Given the present political climate and his desire to have the support of all his constituents, hopefully he has changed his mind somewhat. Obviously he was philosophically in support of the motion, yet for some purely technical reasons he could not support it. I appreciate the fact that there are some technical problems. The Hon. Parliamentary Secretary to the Minister of Finance (Mr. Fisher) with whom I spoke earlier today also appreciates the fact that there are some technical problems which can be overcome, one way or another, if indeed we are in philosophical agreement on this.

Finally, the last reference I want to make is to the comments of the President of the Privy Council (Mr. Pinard). Unfortu-