

### *Volunteer Firemen*

firemen. Those people must also pay their cleaning costs and often the loss of clothes or personal items such as a watch, a ring and other things.

And as far as their family life is concerned, volunteer firemen are on call in rotation in order to provide this service to the people. In addition, under the present tax legislation, volunteer firemen are getting harder to recruit for many municipalities. Mr. Speaker, many municipalities have represented to us how extremely difficult it was now to recruit individuals who are willing to go and help couples and families who have the bad luck of having their home destroyed by fire.

Volunteer firemen render a valuable service to the Canadian community either on a voluntary basis or at a very low rate of pay, and often at the risk or their life. Let us imagine how much more it would cost Canadian taxpayers if they had to pay the regular price for such services. These firemen perform exceptional duties at any hour of the day or night. For instance, I remember that a few years ago, in my home town, in the riding I have the honour to represent, volunteer firemen were called upon to fight a fire in a house where 18 people lived. When they got there, they realized that 11 persons were already dead.

Nevertheless, all local volunteer firemen mustered enough courage to answer the call even though it was 40 below. They wanted to try and save as many human lives as possible. By dint of hard work, they managed to save the other seven persons who were also caught in that house.

Mr. Speaker, for all these reasons, I will be the first to do what I asked other hon. members, that is not to talk out the bill. Mr. Speaker, I should like to make another comment. Volunteer firemen work freely for the community, they serve it in all sorts of ways, for little or no pay. They provide an invaluable service to our sparsely populated cities. So the government should recognize this, tax-wise.

As I said earlier, I have here a bill proposed at the Quebec National Assembly asking the provincial government to raise the tax exemption for volunteer firemen from \$300 to \$1,000. That may have been too much for the government but there was at least some increase since the exemption in Quebec went from \$300 to \$600. That may not be very big but it is an improvement which could be significant if the federal government also did its share.

[*English*]

**Mr. John McDermid (Brampton-Georgetown):** Mr. Speaker, I find the motion interesting, and I congratulate the hon. member for Abitibi (Mr. Caouette) for introducing it. I agree with half of the motion and I will discuss that in a moment.

This gives me an opportunity to say thank you to all volunteer firemen right across Canada. The two communities which I represent, Brampton and Georgetown, now have full-time departments and some of the best equipped and finest fire fighting troops one can find anywhere. Both communities had

[Mr. Caouette.]

volunteer fire brigades at one time. Many of the volunteer firemen are still around, and I thank them for their protection.

Since volunteer firemen first received the right to deduct some of their expenses from their income tax, costs have risen drastically. I would support an investigation into the possibility of amending the Income Tax Act to increase their expense allowance. However, I am concerned about their exclusion from taxable income and the indemnities received for fighting fires, because it may set a precedent.

There are many volunteer organizations which could quite easily come under the same type of proposal. I am concerned that if we exclude certain portions of the taxable income from indemnities received for duties performed—whether they be on a voluntary basis or whatever—we would be setting a precedent and as a result many other community organizations would claim the same exclusions. However, I do support the hon. member for Abitibi in his request that the government look into increasing the deduction for expenses.

The types of problems which volunteer firemen face, such as having to go to a fire direct from their place of business, often results in ruined clothing, whether it be suit or whatever. The cost of clothing is going up, as is the cost of the fuel which firemen use in rushing to prevent and fight fires in their various communities. Once again, I congratulate the hon. member for introducing this motion and indicate my support for one half of it. The other half would cause some considerable grief to the government.

**Mr. Gordon Taylor (Bow River):** Mr. Speaker, I would like to add my support to this motion and commend the hon. member for bringing it before the House. Volunteer firemen are an example of volunteerism at its very best. These men are called upon at all hours of the day and night and must leave their families and/or their work. They do this work as a public service and as good citizens. It is asking too much of them to pay from their own pockets for the cleaning of their clothes, purchasing of extra clothes, gas to get to the fire and so on.

The very least we could do is to go as far as the province of Quebec has gone and bring in a tax exemption of \$600. Personally, I feel that an exemption of \$1,000 would be more reasonable. If there are differences in the motion which hon. members cannot go along with, these, of course, can be settled through amendments in second reading. There is no reason to defeat the motion because we do not agree with every item in it. In conclusion, if there has been an exemption in the past of \$300, then an exemption of \$600 or \$1,000 for today is very practical.

**Mr. Ray Skelly (Comox-Powell River):** Mr. Speaker, I would like to add my support and congratulations to those already received by the hon. member for Abitibi (Mr. Caouette). Without repeating too many of the comments and suggestions which have already been made, it is a very worthwhile motion because it recognizes the very worth-while services provided by firemen to small communities.

The one suggestion that I would like to make on this particular motion is that it should be broadened to include