

program is dead unless it can be reintroduced by some means unknown to me, by trickery or other unknown means which contravene rule 35. This is what I am asking you, Mr. Speaker, as the presiding officer of this body at the present time.

The importance of this measure can be judged from the fact that it was designed to heap new taxation on the Canadian people to the tune of \$200 million or more in the next year and a half. According to the Minister of Finance (Mr. Sharp) when he introduced the new tax bite on November 30 last year, he expected a return of \$25 million this year and \$185 million in the year 1968-69. The word "peanuts" has been used in this house on various occasions. This amount may be peanuts to the Prime Minister and his free-spending colleagues, but it is a tremendous amount of money to the ordinary Canadians who would have had to pay it. We on this side of the house say it is not necessary for the government to collect this money from the people. They should cut down their spending as they have been advised to do time and time again by the opposition parties.

In the light of the increased spending outlined in the estimates now before us I wonder how the government can dismiss such a large slice of revenue so lightly? Only the great urge to retain office could explain their treatment of the defeat of the Income Tax Act amendments as a matter of minor concern, as they are apparently doing. In so far as the Prime Minister's bland explanation that the bill sailed through all stages up to third reading and only inadvertently came to grief, I suggest he should refer to *Hansard* to see what really happened. I realize that he was away on urgent national business and so was unlikely to know about these things at first hand.

What happened was that the tax bill was very nearly defeated while in committee only a few hours before it was defeated on third reading. There was some question about another vote on that day, but I should like to remind the house that this measure was the lynchpin of the government's program. We were told that this bill must be disposed of before the house could get an opportunity to consider other vital financial measures such as the estimates for the current fiscal year.

It is interesting to recall also that this very important matter was set down for consideration on various days last week but had to be put aside because the Minister of Finance, its sponsor, was unavoidably absent from the house on tremendously important national

#### *Motion Respecting House Vote*

business. The newspapers reported that this tremendously important national business involved making speeches to assorted party audiences across the country. However, I will not argue the merits of the importance given to this bill. After all, it may well be it was as important to the nation as the receiving of an honorary degree from the University of the West Indies. In short, Mr. Speaker, no one can doubt the vital importance of this bill or that it was fairly turned down and the government rejected by a vote of this house.

The importance of the impact of this measure upon the taxpayers and the economy of the country is made obvious by the definitions to be found among constitutional and parliamentary authorities as well as the status accorded it by the government itself. As to the fairness of the vote and its standing as an expression of the house, I simply remind Your Honour that it was a formal, recorded vote of members, not in committee but on third reading. Surely the only gauge of the merit of a measure must be the result of votes cast by those present on any given sitting day.

There is no important function of government or of parliament than that concerning the raising and expenditure of money. The whole history of the evolution of our system of parliamentary democracy is one of the concern of parliament for the taxpayers' money. If this government has forgotten that they have forgotten why they are here.

Before I conclude my remarks, Mr. Speaker, I should like to say something about the deliberate attempt by the Prime Minister to couple his downgrading of this defunct bill with a gross distortion of the motives and actions of the opposition. If it had not been so vicious it would have been amusing. The Prime Minister implied, and he is an old hand at innuendo and a stranger to frankness, that the whole thing had been cooked up to embarrass the great Liberal party on the eve of its leadership convention. He went a little further than that with a statement that attempted to wring virtue from a case not in the least parallel. He said the Liberals had been gentlemanly and sporting last year when the Conservatives held their leadership convention. The Liberals had not interfered or tried to prevent it. The answer to that sanctimonious smear is simple. The Conservatives did not form the government at the time and parliament was in recess, not engaged on matters crucial to the national life of this country.