

*Income Tax—Deduction of Quebec Tax*

first of all, liberty and his decisions are both pragmatic and affective. Compare to that, not directly the French-speaking Canadians, but the French themselves and you find yourself immediately before such monuments as the declaration of human rights, the Napoleonic code, the concordats with the Vatican, the French Academy, the love of the soil, the preservation of family values and the nation's community spirit.

In the eyes of French Canadians, the Quebec resolutions are the debates of a real constituent assembly, like that of France in 1789. The act of 1867 may, with regard to its form, take on the appearance of an imperial law; but this has no importance whatsoever. It must be basically held for what it is, i.e. a constitution as sacred as that of the United States.

Moreover, the fact that our people are sparsely represented in the key-posts of this country, though we are a bilingual nation, with two equally valid cultures, and though it is our group that went out to meet the other, as we are about the only really bilingual race, all this rather justifies our anxiety. Briefly, all those bitter struggles we have to put up with every time we call for the recognition of one of the rights of French culture, that are the special feature of the Canadian constitution, have proved without doubt that for us autonomy is somewhat like a rampart that does not exist for the English element of our country.

Consequently, we are entitled to ask the members representing other provinces to support our request in connection with the deduction of the provincial tax, not because such request is or is not in accordance with their approach to the fiscal question because autonomy does not mean to them what it means to a minority. We are asking their support because our request is in keeping with the spirit and the letter of the confederation pact which they have signed and because our request represents, in terms of money, a smaller amount than the one we would have received through the signing of the fiscal agreement.

The government, which wanted the fiscal agreement to be signed, has made a gesture which it has always claimed was unselfish. It offered a subsidy greater than the amount which the provincial tax will yield. Quebec has taken a measure consistent with the Canadian constitution; the federal government now owes an answer to the province of Quebec. Will it penalize her to the extent of \$25 million a year for having preferred to keep within the constitutional bounds established by the fathers of confederation?

It has to choose between trampling down the rights of the most imposing province of Canada and thus uncover a move for centralization or giving back in fairness and

equity what it had requested only temporarily for the duration of the war according to the very words used by the Hon. Mr. Ilesley.

The Liberal members from the province Quebec know perfectly well that it is their duty to join us in asking for this tax reduction, because it is clearly in the interest of their province and their 300,000 voters who would otherwise be sacrificing \$25 million yearly to a party's centralizing policy. They should not come to us saying that their government cannot allow more than a 5 per cent reduction because they would then be contradicting their own government which has offered to pay even more through the centralizing method of grants. We should not let them tell us, as has been done so candidly elsewhere, that they do not want to give an opponent millions to spend. That would be shifting ground; this is an old method which the politicians have used so much that it has become valueless. They should take care not to subordinate the interests and the future of their province to a political philosophy; Quebec will have to pay \$25 million yearly to keep it in mind and their action might have historical consequences because every one of them must remember that autonomy is a pedestal on which stands the monument of French culture, that other component of our national life which they represent in this house.

That matter transcends political parties as well as the men who have to solve the problem and is directly related to the confederation pact. If a province of her own free will declines to sign an agreement which leads to another device, it cannot be denied that right by the federal government unless the present wording of the compact be amended. One might object that the federal government has undertaken to sign no new agreement providing new benefits without extending it to other provinces.

That objection can easily be overcome because as a matter of fact, Mr. Speaker, this is not a new agreement, since Quebec has declined to sign a fiscal agreement. The full Quebec income tax deduction would carry no new benefit; it would only correct an injustice. Which other province would consider it an advantage to receive nearly \$25 million less than the amount written in its fiscal agreement? In deducting the full Quebec tax the government merely releases the Quebec taxpayer from an overcharge.

Another objection which might be raised would be the fear on the part of the government that the request of the province of