

Income Tax Act

what would happen if two registered parties had the same platform. If one translates accurately the word used by the hon. member, one wonders where it can be registered. We know that professional organizations with registered members, such as the medical college, for instance, or the bar, have lists of their registered members, but at the political party level, I have never heard of anything of the sort.

We know that there is a general agreement on the existence of recognized political parties, but there is no legal document which actually gives a definition of a political party. Lately, I put a bill to that effect on the order paper and I hope that some day we shall have the opportunity to pass it. Until then, I do not see what criteria would indicate that a political party is considered as registered.

On the other hand, the hon. member referred to a national party. Here again, what really constitutes a national party should be defined. Is it a party which presents candidates in all the provinces? Is it a party which presents candidates in a determined number of constituencies, as I advocated in the bill I submitted?

I wonder, in view of the good intentions of the hon. member, if it would not be proper to include also provincial and municipal political parties which are also in existence so as to permit the people to act in a true democratic way?

If a national political party, such as the one in which the hon. member is active, is recognized, and if his own voters are allowed to deduct certain sums for income tax purposes, I do not see why the voters of his colleague, living in the same area and running as provincial candidate, could not enjoy the same advantages.

I am merely expressing opinions to that effect, with no intention of insinuating anything about the motives which prompted the hon. member to put forward his notice of motion.

In closing, Mr. Speaker, I would say that passing such a motion would in no way solve the problem of political corruption. All the means now being used to corrupt the voters in some way or other, by offering them sums of money, through false publicity, false information, false impressions, will still be used, even if people who contribute to election funds to make such practices possible can deduct from their income the amount of their contributions. The problem of political corruption at election time will

[Mr. Marcoux.]

therefore not be settled, and I think that we should go much further in the reform of our election practices, before reading this point.

Neither does this necessarily imply that only the stated sums were paid. An individual may declare an authorized sum and deduct it from his profits, but this does not mean that he did not pay additional amounts to finance political parties. Once again, we are going to put the taxpayer in a situation where he necessarily resorts to the very hypocrisy this motion obviously wants to eliminate, but which will be allowed because of the certain loop holes.

Yet, we should be very happy to see that this legislation gives some consideration to the average voter, and perhaps only to the average voter, who labours hard every day to earn his living, and is affected in every income tax field, or the man whose taxes are deducted at the source by the employer, for the benefit of the federal government, or the one who must fight the government to prove that he is being made to pay too much at the source and, as I said, more particularly the taxpayer who is even refused a reimbursement for the implements he had to buy himself to earn his living and, finally, the one whose receipts for charitable donations are disregarded.

Mr. Speaker, as I said earlier, I am, in principle, in favour of the motion before us. If a vote is taken, I shall vote in favour, and if no vote is taken, I would have supported it. Yet, I think that between the motion presented by the hon. member and the bill which will be submitted later, there should be many amendments, and when the motion comes back as a bill, we will have to oppose it if the amendments we mentioned are not incorporated therein.

Mr. C. A. Gauthier (Roberval): Mr. Speaker, I should like to say that I support, in principle, this motion because, as the hon. member for Quebec-Montmorency (Mr. Marcoux) said, it is the beginning of an undertaking intended to give us more honest elections throughout Canada.

Political parties have always had three sources of supply:

1. A foreign source;
2. A source provided by large corporations, foreign as well as local;
3. Small subscribers, individuals.

I do not think that first aim of the mover is to safeguard or protect more particularly the money subscribed to the election funds from outside. I think he was rather thinking