

*Income Tax Act*

J. E. Walsh, who has been recognized in the Atlantic area and all across Canada as one of the leading voices in this country. On October 29 he said, among other things:

Agriculture in the maritime provinces is facing its most desperate crisis in 40 years. Our hog industry is being forced to close down, our egg industry is seriously threatened, our potato and apple industries are severely depressed, our dairy industry is dwindling, and our beef industry is faced with rapidly increasing production costs.

I could go on ad infinitum.

**An hon. Member:** You can do that.

**Mr. Nowlan:** I could go on ad nauseam—

**An hon. Member:** You can do that too.

**Mr. Nowlan:**—and not just restrict my comments to one region of Canada. I could cover Canada from coast to coast. The same general critique and the same condemnation could be levelled at the leaders of government who are not providing leadership to the agricultural community in this land. If any member in this House thinks that this 5 pound 14-ounce monstrosity is going to provide leadership to the agricultural community, he is living in the land of Rip Van Winkle.

**Some hon. Members:** Hear, hear!

**Some hon. Members:** Oh, oh!

**Mr. Nowlan:** Perhaps later tonight when the returns are in from Assiniboia members opposite will wish they were in the land of Rip Van Winkle. If the present government does not start to listen to the pulse of the farmer, the businessman, the little man, the union man, the average Canadian, let alone the lonely housewives in Canada, it will be sent to the land of Rip Van Winkle pretty soon. As I try to understand the incomprehensible, as I try to unwind—

**An hon. Member:** "Unravel."

**Mr. Nowlan:**—and unravel the twisted strain coming from the minister before I come to the specific sections under discussion, this bill will go down in the annals of parliamentary history as the arteriosclerosis of our society. Mark my words, because they will come back and haunt members opposite, especially the Minister of Finance. I say that without any hesitation. If the hon. member for Lanark, who sometimes with divine guidance and a very articulate tongue—

**An hon. Member:** What do you think about heavy water?

**Mr. Nowlan:**—and other members opposite consider the amount of time, effort and energy that has already been expended, beginning with the many studies supposedly from the Carter commission, Benson's white paper, the debate, proposals, counterproposals, briefs, counterbriefs, delegations coming to Ottawa, getting a hurried hamburger in some cafeteria so they can see the minister—

**The Chairman:** Order, please. When the hon. member for Annapolis Valley commenced his remarks he told the Chair he would touch lightly on sections 28, 29, 30 and 31.

[Mr. Nowlan.]

The Chair now invites him to touch lightly on these sections.

**Mr. Nowlan:** I appreciate the good grace, discretion and direction that comes from the Chair. However, the first section is 28. It says in the marginal note, "Farming business." If I cannot talk in a general way about the farming business and the plight that affects the farmer and thereby the consumer, I wonder what has happened to the rules of parliamentary debate—with no reflection on the Chair. This is not reform legislation; it is a deformity. How can anyone in his right mind say that this 707-page monstrosity is reform when the first tax bill in 1917 had 10 pages and 20 sections? This has 707 pages not including the amendments. This is supposed to be the age of education, communication, technology, streamlined government, the whiz kids, the super-gang in the Prime Minister's office and the Privy Council office. They are supposed to have all the answers.

This bill is confused deformity. Anyone who thinks otherwise does not have the sanity that I think members had at one time in order to get this far in the House. This legislation is the arteriosclerosis, because farmers, farm delegations and other important Canadians are taking so much time, effort and energy trying to understand it. They try to interpret and react to the bill in their own way. The productive forces in this country are not being directed toward producing a bigger and better Canada but are being used in a negative way to figure out and work around the provisions of this bill. That is why I say it is arteriosclerosis. Instead of growing, expanding and producing a vibrant economy, this bill is clogging the pores of this country, the political stream and the pores and arteries of agriculture, business, labour unions, housewives and other segments of society.

I say in a general way that this Benson's bill, or Benson's bumble will become known as the arteriosclerosis. We are going to reach a high-water mark. When the government process starts, Canadians will grumble; they will not be able to redirect their lives in order to conform to this bill.

**Mr. Benson:** Will the hon. member permit a question? He has been talking about arteriosclerosis all evening. Is this another name for Bob Stanfield?

**Mr. Stanfield:** You have to do better than that, Ben.

**Mr. Nowlan:** If my leader had anything to do with organization and implementation of legislation we would never be faced with this deformity on the floor of the House. This bill perpetuates a ridiculous situation because Canadians are supposed to understand it. I shall come back to the minister in the way I could. While he has many faults, one of them is not lack of geniality. He certainly has geniality. I only wish his mental competence matched his geniality. If it did, he would never have tried to impose this deformity upon the House and upon yourself, Mr. Chairman.

• (8:40 p.m.)

**The Chairman:** I would remind hon. members that we are in committee of the whole and that in these proceedings we should make a particular effort to be relevant. It seems to the Chair that we are not advancing the work of