

cost to the federal and provincial governments would be well in excess of \$100 million a year.

Because of these and other reasons, while I do have sympathy with the substance of this proposal I must oppose it on grounds that it would lead to inequities, administrative problems, and substantial loss in revenue.

Mr. Roger Young (Niagara Falls): Madam Speaker, I rise today to join the debate with similar feelings to those of my colleague who has just spoken. As she so well pointed out, we all agree that the idea of encouraging people to do good works is commendable. No one would want to dissuade any citizen from good works and charitable undertakings. My question is quite simply whether this is the way to do what the motion sets out to do. The methods, not the aims of the motion, are what give me concern.

When we are considering this subject we find that definitions are the all important question. What is charity? What is a charitable work? I say that this motion is about motivation. Leaving aside the specific personal reasons why individually we do charitable work—whether it is from some hope of personal salvation or to make amends or receive absolution for our sins, or perhaps as a way of thanksgiving, not a selfish way but a grateful thanks for our own good fortune and our desire to be brotherly or sisterly and give human comfort to those less fortunate—what would this sort of motion or suggestion do to the subject of motivation? I suggest to you that there is a psychological need or motivation which encourages us to undertake such charitable good works. In return there is a psychological and emotional feeling of accomplishment and of good will towards men.

● (1610)

I am afraid that the good intent of this motion may find itself translated into a self-defeating mechanism. Instead of volunteers, we are going to wind up with a system of paid workers. Instead of giving, people may only be seeking a tax refund. I am afraid that we will be bureaucratizing charity; that we will be purveying good will.

There is an old maxim that it is far better to give than to receive. I am afraid that we will be turning that into the statement that we should give so that we might receive. We will be defeating ourselves. This motion will encourage nothing more than a great deal of government interference, a bureaucratic control of good works.

If I may say so, I am a little surprised that such a motion springs from my friend, the hon. member for Burnaby-Richmond-Delta (Mr. Reynolds), who is usually very concerned about the growth of bureaucracy and the amount of government control of our economy and our lives. This measure will do nothing more than encourage a further bureaucracy in what is essentially an individual undertaking.

Good works, charity, love, a feeling between human beings and a feeling for the less fortunate, are all things which come from within the human breast on an individual basis. They are not things we do because we expect a benign wink from the tax collector. They are not something we do because we are looking for write-offs or gimmicks. By all means, let us continue to promote and

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encourage charities and good works, but at what cost? I am afraid there will be a distortion created by the encouragement of such undertakings by means of a tax gimmick.

When we are legislating I think we are subject to some laws and principles ourselves right here which are akin to the various laws of physics. One of Newton's laws is that for every action there is an equal and opposite reaction. For every law we devise, for every one we put on the books looking for a certain result, we must always recognize that there is another side to the coin, or another reaction to that which we propose and put into force. I am afraid that by this motion, which seeks to encourage the doing of good works, we will translate whatever motivation for those good works which now exists into an attitude not of "what can I give?" but of "what can I get?"

Let me pose the hypothetical and ask what would happen if it were to go ahead. I think we get back to the two questions with which I began: what is a charity, and what is charitable work? What is an adequate degree of comparable compensation for those who do charitable work and for those who provide services? Is it to be a varying compensation for varying levels of people, or is it to be a variation dependent upon the service given?

Is the professional man or the rich man of more value in doing his charitable work than an hourly paid worker who is also involved in charitable undertakings, or is this dependent on the service or the performance either of them give? We can have a situation where a professional man or high salary earner does a very important job for charity and the hourly paid worker does a less important job for the same charity or a different charity, but there can be the reverse as well. There can be a case where the hourly paid worker gives a far greater service to a charity than the professional man. How are we to judge the compensation for such services and for time?

I suggest that the maze of computations is incalculable. It would be impossible to administer such a system fairly, and while we attempt to begin with a motion which seeks to create a situation encouraging good works, good will, and benevolent and charitable undertakings, I fear we will wind up with a result which will amount to gnashing of teeth, cursing of the taxman, and a feeling of bad will amongst mankind because of the jealousies which will undoubtedly arise from the fallibility of the human spirit, and the jealousies which will arise as a result of the differing prizes awarded for differing good works done.

What is a charity? Is it to be one which is already approved by the Department of National Revenue and recognized by it, one of those which has a charitable number to which you can now make a donation and receive a tax refund, or is charity a charitable undertaking? Can it also include the doing of good, the conferring of a benefit upon the less fortunate, in the kind of broader definition of charity as we now know it?

When we talk of compensating charitable services, who is to say that work for the Red Cross, the United Way agency or some other, is any more charitable than work done by the man who, without recognition to himself, but at cost, on any street in any town in Canada shovels the sidewalks in winter, or the goodhearted fellow who fixes the window which is broken, fixes shutters, or puts a hinge back on a door for the four or five old age pensioners on his