

which it has not exercised for several years, is proposing taxation legislation. Its conduct is absolutely logical. What would be illogical would be a lack of co-operation on the part of Ottawa. Should the taxpayers now find themselves overburdened by this double taxation, they will know that the blame rests on those who are in undue occupation of a taxation field which they should have occupied only temporarily.

It would now be in order to quote from another article from Montreal's *Le Devoir* of February 26, 1954, signed by André Laurendeau. This article is entitled:

"Ottawa must rule provincial tax deductible from its own".

Part of the provincial tax—more than one-third—will be deductible from the federal tax. Will we ever bring Ottawa to accept the fact that the whole provincial tax should be deductible? This should be possible, if Ottawa does not consider centralization over and above simple justice.

The urgent task at present lies in mustering opinion and in getting Ottawa to agree that the provincial tax shall be wholly deductible from the federal tax. It is possible that we may meet opposition in some quarters. But even if the struggle appears to be a long one, it is no reason not to undertake it.

In December, 1952, the Quebec Catholic farmers' union submitted a brief to the government of that province in which I read, among other things, the following which I quote from *Le Devoir* of January 21, 1953, and which was written by Dominique Beaudin:

Our rural parishes feel as much as the cities the effects of the taking over of the taxation fields by the federal government at the expense of the provincial and municipal governments. That is why we are happy to approve the requests of the chambers of commerce and to assure you of our complete support for the course of action you advocate in order that Quebec may exercise its rights.

I want to repeat that I attach great importance to the opinion of the leaders of farmers organizations in the province of Quebec, even on a question as difficult and abstract as the autonomy question. Their common sense is a pretty sure guide.

It is rather interesting, Mr. Speaker, to consider what was said in the past on the autonomy problem by certain leaders of a great political party which played, and still plays, a great part in this country. On November 17, 1920, at the Reform Club of Quebec, the Hon. Alexandre Taschereau said:

There is a conspiracy against the provinces, and particularly against the province of Quebec. I ask you to ponder over all that in order that we may face united the attacks of the federal government. We belong to a great party of glorious traditions and a noble future. Be uncompromising and pure Liberals worthy of the founders of that great party. Be of those Liberals who will never go for measures which can only be detrimental to our province.

And the Right Hon. Ernest Lapointe, whose name, after all, will live in the history

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of Canada, had this to say immediately after those words had been said by the Hon. Alexandre Taschereau:

As the honourable premier has so well indicated a moment ago; what Ottawa is really seeking is to buy us and many citizens of this province do not seem to protest enough against that ambush. We of the province of Quebec should not let go any particle of our autonomy and our rights.

We see by Bill 43 that the leaders of Quebec have changed, but that, as far as autonomy is concerned, ideas have not.

In November 1952, the chamber of commerce of the province of Quebec submitted to the government of that province a brief on dominion-provincial relations in the field of taxation. On the last page but one of a summary entitled "Official views of the Chamber" I read the following:

The chamber of commerce of the province of Quebec believes: (1) that the pact made in 1867 between the two great nationalities of this country, as confirmed by the British North America Act, has to be fully complied with; (2) that, since direct taxes are the only source of provincial collections, it is important that they should have full freedom of action, and that the federal government should restrict very precisely its action in this field.

In this case, such statement is self-explanatory.

Lastly, I would like to quote a few lines from an editorial published on March 8, 1954 on the first page of *Commerce-Montréal*, the official organ of the Montreal district chamber of commerce:

Is Ottawa going to allow the Quebec taxpayer to deduct the whole provincial tax from the federal tax? To justify such an attitude it would seem that even good will, good faith, electoral purposes or other reasons of this kind are not required. Obvious facts and the most elementary justice call for such an attitude.

Now, is it advisable, for the province of Quebec in particular, to cover as much ground as possible in order to safeguard its fiscal autonomy and, by this very fact, its autonomy proper? Autonomy is more essential to Quebec than to any other province if she wants to maintain and develop her own life and to preserve the particular characteristics of its functions and manifestations.

The saying "he who pays eventually gains control" is quite old but time has not impaired the truth of that assertion. On the contrary, it allows the accumulation of new proofs of its veracity. It is all very well to discuss, to argue or to quibble but the fact remains that the confederation pact not only gave assent to an agreement between two provinces but was mainly the recognition and the guarantee of the rights and privileges of two great races which had decided to unite. For the benefit of those who dislike the statements of the prime minister of the province