

very worth while; and will have a far-reaching influence in the making of a Canada which is in keeping with her pretentious efforts, especially in an international way, to assume the proportions of nationhood.

If the members of this house and the other place give careful consideration to this report, and realize that it is the culmination of a great deal of study and work, they should give it their ready approval. I do not propose to go into the details of the problems which concern the parties to the project, but they are very real. I do not think that even gradual progress can be made with the development until there is a radical and fundamental change in the relationship between the federal authorities and the municipalities involved. Whether the development will require the creation of a federal district, with a federal commission similar to the one that exists for the District of Columbia, I am not prepared to say; but a more definite and practical basis of working out certain very important problems involving assessment and taxation in these municipalities will be needed before satisfactory progress can be made with this plan.

INCOME TAX

TIME FOR FILING RETURNS

Hon. G. Lacasse: Honourable senators, if I may be permitted, I should like to draw attention to a matter which, it cannot be denied, has some of the characteristics of an emergency. Today is the dead-line for the payment of income tax, and if that is not urgent, I do not know what is. Today also is a Saturday, so that the time for filing returns does not extend until midnight; it will expire in twenty minutes. All the offices in the country will close at noon, and our people will be deprived of a full half day, which may mean a lot to many of them.

I do not speak for myself, because my return is in. I worked on it all night and until 7 o'clock this morning, and although I may be a "late senator" before my death, my 1948 return is filed. But as I left my room a few moments ago I met my accountant, who gave me two very arresting facts in support of what I am about to say, and I respectfully appeal to the representative of the government in this chamber to request the powers that be, and specifically the Minister of Finance and the Minister of National Revenue, to extend by a week or ten days the time for filing returns. I ask this for two main reasons, neither of which, as I have said, affects me personally. The first is that, because of bad roads and floods

many people throughout the country, mostly farmers, have been unable to complete their returns because of inability to get in touch with their agents or accountants in the cities. The resulting delay is in no way their fault, and it will work a hardship upon them to be required to pay a penalty when they are not to blame.

My second reason for this request is that in previous years people have been accommodated—or if you will, spoiled—by an extension of one month. This year the deadline is April 30th, and as it falls on Saturday, the period for completing the report is still further shortened by several hours. Moreover, I am informed, the current forms were not issued by the department until the end of January, and it seems to me that the government, by way of compensation, might well extend somewhat the period for the return of the reports. I know that I reflect the views of a large section of our people in making this request at this time.

Hon. Mr. Robertson: I am quite willing to communicate to my colleagues the Minister of Finance and the Minister of National Revenue the suggestion of the honourable member from Essex (Hon. Mr. Lacasse).

BUSINESS OF THE SENATE

Hon. Mr. Robertson: As there is no further business before us at the moment, I move that the house adjourn during pleasure, to re-assemble at the call of the bell.

The Senate adjourned during pleasure.

The sitting was resumed.

APPROPRIATION BILL No. 4

FIRST READING

A message was received from the House of Commons with Bill 248, an Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st of March, 1950.

The bill was read the first time.

SECOND READING

Hon. Wishart McL. Robertson moved the second reading of the bill.

He said: Honourable senators, this bill is in the same form as the Interim Supply Bill passed by this house at the end of last March, and today's procedure is the same as that followed in April 1945, when parliament was dissolved before the main estimates were passed. Honourable senators will recall that in the Interim Supply Bill that was before us last March, one-sixth of the total estimates, or two months' supply, was asked for. In