## Daycare

daycare legislation enacted in Canada. In 1971, the legislature of the province of Nova Scotia enacted the daycare services act, the purpose and principle of which was to give daycare a legislative base from which standards, methods of providing financial aid through public funds and similar matters to enhance the development of daycare facilities across the province could be developed.

In this respect I should pay tribute to my colleague from the city of Halifax who is now the Secretary of State (Mr. Regan) because he, as premier of the province at the time, took an interest in the subject when it was presented to him by people like myself and other persons interested in daycare. Through the efforts of his government we were able to provide this legislative base for daycare.

Since 1970 daycare has developed not only in Nova Scotia but across the nation as the means of dealing with a very serious difficulty which arises in some family situations; that is, the situation in which parents of a child or, in the case where a child has no parents, those responsible for the custodial care of the child are unable on a day to day basis to provide proper care for the child. As I indicated, the old tradition was to allow such a child to be boarded in an orphanage with other children beset with similar difficulties. But the developing concept of daycare allowed us to replace that institution which lacked the kind of real life experience that any child requires in order to develop, progress and become a successful adult in modern society.

It is with great appreciation of the need and necessity for proper daycare facilities across Canada that I now rise to address some remarks on this subject. Let me conclude my references to Nova Scotia by recording the fact that some years later, in 1978, another daycare act was provided, which indicates and records the evolutionary process that even today is evolving with respect to daycare. For the record, daycare is defined in the statutes of the province of Nova Scotia-and I suspect it is similar in legislatures elsewhere-as the providing of services pertinent to a child's physical, social, emotional and intellectual development apart from the child's parents or guardian. The whole concept of daycare is to provide for the child's needs in a home away from home type of environment. What has developed over a period of time and is more or less established is that the kind of environment which will give a child the same benefits and advantages of a parent in the home upbringing has become very costly. Indeed the costs have grown to the extent where it is almost essential that some form of public assistance be provided if we are to have proper daycare facilities across Canada. In some cases those facilities can be provided without public expenditure by corporations for their employees. In other similar situations, universities and educational institutions have tended to pioneer in the provision of daycare facilities for staff persons and employees. But it is not everyone who is in the situation where they can look to an employer or an institution such as a university to assist them with the provision of daycare for their children. The hon. member was quite right when he underlined the need for government involvement in the matter of daycare, both at the provincial level, which has the primary responsibility, and at the federal level, particularly with respect to public servants.

Let me review very briefly the kinds of situations in which daycare is often required; that is, in most cases the situation of a single parent who must work to maintain herself or himself and at the same time has responsibility for the upbringing of a child or children. For this reason, the provision of daycare has become mostly involved with the quest for equal rights for women. I think all hon. members of the House of both sexes appreciate the very particular problem of women in this situation, although it is certainly a problem which can be experienced by a male person as well.

The point I want to make is that if we are to talk meaningfully of women's rights which are now enshrined in the Canadian Charter of Rights and Freedoms, we must implement this concern in practical ways. The implementation of a daycare program is one of the many ways in which legislators in the Parliament of Canada and in provincial legislatures across the land can really give effect to their good intentions with respect to equality for women. It is those kinds of programs which allow women to take their place in society when they are in family situations and have the responsibility to maintain a child or children, as well as themselves. It is natural that in the forefront of the movement for proper daycare facilities have been many women who experience on a day to day basis the difficulties and traumas which occur when persons are prevented, for financial and other reasons, from providing direct care for their children. If we are to have a meaningful attitude toward the entrenchment of equal rights for women, we are required and forced to examine concepts such as daycare. It is not the only one, but it is very important to the implementation of women's rights in this country.

There are other areas at which we ought to look when we consider daycare. One in particular is the provisions of the Income Tax Act respecting child care expenses. Without going into detail, the Income Tax Act provides for a single person's exemption, it provides for a married and equivalent exemption and it provides for exemptions for children. But beyond those exemptions there is a provision for deducting the expenses incurred for child care outside the home, with a relative or in the circumstances spelled out in the Income Tax Act and regulations. But the limit on those expenses is \$1,000 per child to a maximum of \$4,000 for four or more children.

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We know that the kinds of facilities and the kinds of services that ought to be provided in a daycare centre involve costs well beyond those amounts. That is to say, there is no way that suitable daycare can be provided for a child at an annual cost of \$1,000. In fact, you are talking about amounts that go beyond that and in some cases are as high as \$5,000 or \$6,000. Again, if we were really to try to implement programs such as daycare, we would have to provide the financial capability to utilize those programs. One of the backup provisions is the provision in the Income Tax Act that will provide a tax benefit for child care expenses.