

merce Committee at an earlier date, they would have been a successful and a correct answer to an extremely complex fiscal and financial problem facing Canada.

At this late eleventh or twelfth hour, the process of returning a series of amended bills to the House of Commons will only mean that all concerned—government, business, small business and the public—would find themselves in a quagmire from which there would be little hope of escape. The taxpayers, small and large, and our ability to manage our affairs would be completely frustrated.

As I said before, I am not enamoured of the tax as it now exists, but the alternative now is worse, and perhaps disastrous.

Had the Senate committee chosen to make use of the eight months possibly available to make amendments, I would probably have supported these amendments. However, I now find myself compelled to act in a way which I would not have chosen. I can only vote against these late amendments, however much they might have appealed to me if they had been offered some months earlier.

**Some Hon. Senators:** Hear, hear.

**Hon. Sidney L. Buckwold:** Honourable senators, I have a question for Senator Molson.

I respect everything you have to say, as you would expect. However, when you talk about bringing in amendments, I presume that you are aware that many of the amendments which have been proposed in this chamber, and which will be proposed, had already been proposed in the House of Commons and rejected by the government as unacceptable.

How do you relate that to your position that these same amendments should have been made again, in view of the fact that they had already been rejected?

**Senator Molson:** I believe I made that point earlier; perhaps I did not.

What happens in the House of Commons and what happens in the Senate must be treated separately if we are going to maintain the bicameral system of government. I believe that we in the Senate have a perfect right to amend or to reject bills—although I do separate money bills, I must admit, and I have said so.

I do not believe that the fact that these weaknesses and suggested amendments had occurred much earlier in the House of commons and had been turned down by them, in any way prevents the Senate from dealing in this chamber with similar amendments, or even with amendments of the same nature.

We are supposed to have experience and so-called sober second thought, and I believe that we have every right to consider the weaknesses of this bill and to try to bring forth amendments which would help the process of governing this country.

When the committee set out determined to axe the tax from the word go, that was where the mistake was made. Had we not in this chamber decided to forgo our prestudy, Senator

Buckwold and his committee would have had eight months to consider doing a job on this bill.

Since we do not have prestudy, which has been eliminated thanks to the decision made some time ago by the other side, it had only three months and the month it took to write the report. Certainly, if one is travelling, one cannot possibly be doing the job of studying and getting expert advice in the same way that one normally would in studying any of these complex undertakings.

In this case, the eight months would have given us a wonderful chance to do a really good job of dealing with all the inequities which have been pointed out. I agree that there are problems with this bill. As I have said all along, I do not like the bill. But that is not the point.

As I have said from the beginning, it is not our role to set out to axe the tax. Our role is to try to improve the legislation of this country, to try to help the people of this country, and to try to further government, not to try to block government from this house.

**Some Hon. Senators:** Hear, hear.

**Senator Buckwold:** For the record, more than to respond to Senator Molson, whom I am not going to impress, it should be very clearly stated that the committee did not start out with the idea of axing the tax. Absolutely wrong! Absolutely wrong! And some friends on the other side are well-aware of this.

The intention of the committee was to review the legislation; hopefully to come in with some amendments; if necessary, to suggest improvements; and to go through the normal procedures. I am not talking now about the principle of pre-study. We have gone through that many, many times and it has been discarded. That is the way the Senate has been operating for the past several years.

● (2050)

**Senator Molson:** By whom?

**Senator Buckwold:** By our decision, and I respect that. However, Senator Molson, with the greatest of respect, I think you are dreaming in technicolour. You are not in the real world. You know that we were told time and time again, quietly, that the government was not going to accept any amendments, any more than it will do so today. No way! It was not prepared in any way to have it go back to the House of Commons. Let's be realistic.

**Senator Molson:** What are you doing now about sending it back to the House of Commons?

**Senator Buckwold:** If people across the way would vote their conscience rather than the dictates of their party, amendments would be made now. I do not think anyone honestly wants to tax books or see an inequitable tax applied to electric power and heating bills. You have said yourself that you do not support that.

The fact is, the instructions are that there will be no amendments, period. Even if they were the best amendments in the world, demanded by 99.99 per cent of the people instead of 85 per cent, they would not be accepted. The government is