

Income Tax Act

that from this proposal a wealthy person does get some increase in the amount of deductibility, and to the extent that the increase he gets is up in the higher percentage bracket, it is already money that is being taken away from him in that higher percentage bracket. In other words you give back to the lower income person a certain rebate directly related to the highest rate of income tax he has to pay, and you do the same thing for the wealthy person.

As one whose primary concern is for those in the middle and lower income brackets I do not think there is anything unfair about that, particularly when you have an over-all ceiling, such as \$2,000 for a married taxpayer. So there is no chance, as the Minister of Fisheries (Mr. Sinclair) tried to suggest in the debate some years ago, of a wealthy person getting doctors' orders to go off to Florida for the winter and being able to include it in his medical expenses, as well as making money out of the trip.

On several occasions recently I have not bothered to deal with this argument; but just in case this argument might be built up a bit today I thought I should point out that, as I see it, there is nothing in it. I think the real point of this appeal was caught very well in one of the debates a few years ago when the hon. member for Spadina (Mr. Croll) said that this is a measure to help those fellows who just do not quite get over the line, who just do not get over the 3 per cent floor—or the 4 per cent floor, as it was at that time.

I strongly urge the house to support this resolution. I am pleased with the support it has received—various kinds of support—in years gone by. I shall not go into a procedural argument today unless it becomes necessary. I am glad to recall that there were certain Liberal members, notably the hon. member for Rosedale (Mr. Henry), the hon. member for Portneuf (Mr. Gauthier), the hon. member for Charlevoix (Mr. Maltais), the hon. member for Spadina (Mr. Croll) and the hon. member for Skeena (Mr. Applewhite), who a few years ago spoke in support of a similar resolution. I recall, too, the support of the general direction in which this resolution goes that was voiced back in 1944 by the hon. member for Ottawa West (Mr. McIlraith) and the hon. member who is now Minister of National Revenue (Mr. McCann). Any time the matter has come to a head, all hon. members on the opposition side have supported it.

This is an issue about which there is a great deal of information throughout the country as a whole. There is a feeling that

[Mr. Knowles.]

the government's continued refusal to remove this floor is most unfair, and that when the government went as far as it did in 1953 by reducing the floor from 4 per cent to 3 per cent it took a step in the right direction, and only indicated that it should go the whole way.

I strongly urge the house to give consideration to the thinking of the Canadian people generally on this issue, and that hon. members approve the resolution which I now commend to this House of Commons.

Mr. H. J. Murphy (Westmorland): As the hon. member who has just spoken pointed out, the subject matter of this resolution has been debated before in the House of Commons, and the arguments are on record. I have not been in the house long, and I had not intended to take part in the debate today. Indeed I would not have done so had I not received a letter from a constituent of mine in New Brunswick in which he deals with this subject.

I realize there are many features of the discussion with which I am not too familiar. Sometimes it is said that the younger members do not know shucks about most things. However, I take exception to that in this instance, because I have something to say.

The removal of the floor of 3 per cent would be of assistance to a certain number of people, but it would not help others who do not come within the medical expense provisions set out in the act. The letter I have refers to epileptics and others suffering from brain damage, who require sedatives to prevent seizures. I am informed that if they do not have these sedatives the brain damage becomes greater. The drugs required are prescribed by physicians. I am told in the letter that these drugs are costly and that they must be taken over a period of three or four years, sometimes for the lifetime of the patient. Those of us from the maritimes, when confronted with serious sickness of this kind, must travel to Montreal or some other large centre to receive expert attention. In our case that is another item allied with serious illness.

I do not believe the motion should be supported in its present form, when it seeks the removal of the 3 per cent floor. I do believe, however, that the other part of the motion, about which the hon. member for Winnipeg North Centre (Mr. Knowles) has spoken, should be given consideration. Perhaps if it could be reworded so it would appear in slightly different form, it would be more effective for a greater number of people. In other words the medical expenses to be allowed as a deduction should be widened to include anti-convulsive drugs.