

Mr. Skoreyko: I am not reading from the guardian that has been protecting the whip's political future. Now, going back to the point at which I was interrupted, I quote:

At one point in his speech he said "We have deliberately provoked a public discussion, with all its political risks, so that Canadians will have an opportunity to make constructive suggestions and the government will be able to improve its proposals."

Well, they have improved them, Mr. Chairman. They have improved them thoroughly. As I pointed out a minute ago, there is no relationship between the two documents. These two documents are not even cousins. I continue to quote:

In the next breath, Mr. Trudeau is quoted as saying the paper is too complex for anyone to be for it or against it. Why publish proposals if they are too complex for Canadians to understand? Why encourage discussion and then turn around and try to intimidate opponents of the proposals, as he did at the dinner, by saying that his government will not be "bullied or blackmailed by hysterical charges or threats."

• (3:50 p.m.)

That kind of language is not new to us. We have listened to it since 1968. We hope the Prime Minister, the Minister of Finance and others in the Liberal party will be able to justify that kind of language at the next election. I pointed out earlier that Bill C-259 is so thoroughly complicated that in my discussions I find that chartered accountants—certainly I am not one—and lawyers who purport to be tax experts all say the same thing in the end. They find this legislation very difficult to interpret. Indeed, they find the bill extremely difficult to translate into everyday language so that everyone can understand it. If I were to speak about all the anomalies in this bill I would be here quite late in the afternoon.

What are some of the anomalies? First of all, it is unique. I thought for once the government would be sensitive to the individual who has to provide himself with certain tools of his trade or profession in order to be able to earn a living. The government of Canada has allowed \$150 for the replacement of those very essential tools. I suggest there are not very many votes in that kind of legislation. Mr. Chairman, I see you are about to catch my eye.

The Deputy Chairman: Order, the hon. member's time has expired.

[Translation]

Mr. Fortin: Mr. Chairman, it is my duty in my capacity as member for Lotbinière to speak on this matter since it gives rise to a genuine interest on the part of my fellow citizens.

Before dealing with the main subject, I would like first of all to mention two points. In the first place, our society cannot tolerate a poverty level as high as that which is prevailing now. As my colleague from Bellechasse (Mr. Lambert) was saying, the victims of poverty are no longer numbered in thousands, but in millions. The state of dependence of those underprivileged persons is frustrating and disheartening. They see no hope in the future. Furthermore, the most expensive things for them are housing, food and clothing, in view of the uncontrollable increase in the cost of living and despite the fight of this government against inflation.

24319—69½

Income Tax Act

It is therefore my duty, as member for Lotbinière, to speak out in this House and to say on behalf of my fellow citizens that this situation is totally unacceptable and shameful to Canadians, and to demand a sweeping monetary reform in order to have in this country more justice, humanity and fairness.

Mr. Chairman the study of Bill C-259 casts a shadow over the whole federal administration because it cannot, under the present administrative concepts, exist without the taxation system. In fact, sufficient revenues must be assured to the federal government in order to assist its administration and projects while giving, through a revamped, updated and more equitable tax system, more justice to the Canadian taxpayers.

Governmental objectives may be commendable but it does not necessarily follow that they are reached by the present tax proposals.

The main estimates give a good idea of the expenditures forecast by the government. For the fiscal year beginning April 1, 1971 and ending March 31, 1972, the government has forecast expenditures totalling \$14,352 million, that is approximately \$660 per capita. Consequently, to cover at least partly these foreseeable expenditures, the federal government must collect an average of \$660 from each Canadian citizen, whatever his age or revenue.

However, as all Canadians do not pay income tax, some of them do not earn enough to do so, only a certain number of Canadians bear the brunt of taxes. In fact, Mr. Chairman, children, people without income, mothers who slave away at home but do not gain any earnings, do nothing to fill the coffers of the state. On the other hand, the redistribution of government expenditures, *per capita*, represents, as I said, the amount of \$660; this means that the tax burden is increasing for a decreasing number of Canadians, since fewer and fewer of them earn enough to pay income tax according to the scales drawn up.

For instance, the Minister of Finance (Mr. Benson) himself plans to exempt 750,000 Canadians of taxes; this means that, as time goes by, the burden which grows increasingly heavier in proportion to rising governmental expenditures is re-apportioned among an increasingly restricted number of Canadian citizens.

Needless to say that no taxpayer can be compelled to pay taxes if he has not a sufficient income to do so. Whatever one may think, we must not necessarily rejoice because there are fewer and fewer Canadian taxpayers, since it means that they are penniless, therefore entirely dependent on governments for the necessities of life or minimum means of living. In other words, poverty continues to grow even if governments are increasing programs, studies, projects and slogans such as that about the just society which never came true.

All those individuals who do not assume their tax burden are effectively excluded from the economic life and consequently, do not take part in production. They are increasingly helpless as far as consumption is concerned, that is they do not have the necessary means to satisfy their legitimate consumer needs. Indeed, if on account of old age, youth, studies or physical or mental condition a person has no income, this means that he is