

**Excerpt of Debates of the Senate (Hansard)****Thursday, May 2, 2013****Income Tax Act: Bill to Amend—Second Reading—Debate Continued**

On the Order:

Resuming debate on the motion of the Honourable Senator Eaton, seconded by the Honourable Senator Rivard, for the second reading of Bill C-377, An Act to amend the Income Tax Act (requirements for labour organizations).

**Hon. Elaine McCoy:** Honourable senators, I intend to speak also on Bill C-377. In summary, this bill is attempting to impose upon one group, and one group only — that is, labour unions — an unprecedented line-by-line disclosure of private information on a public website, and all this is to be accomplished by calling the Income Tax Act into play, an act that has, for 95 years — it was introduced in 1917 — steadfastly protected the privacy of the information that is filed pursuant to that act.

(1510)

Bill C-377 is so audacious, so mendacious, so outrageous, that I can really only think of one two-sentence review, and in this I am paraphrasing Dorothy Parker, whom many honourable senators will know. She once said in her two-line book review:

*“This is not a novel to be tossed aside lightly. It should be thrown with great force.”*

This comment of hers is attributed to a book written by Mussolini called *The Cardinal's Mistress*. Let me paraphrase Dorothy Parker: This is not a bill to be tossed aside lightly. It should be thrown with great force.

I will not go through the bill clause by clause or with a legalistic approach. Senator Cowan, at great length and with exquisite particularity, and others including Senator Hervieux-Payette and Senator Segal, have done it proud. I will say, it is this simple. I think Bill C-377 violates the Canadian code of fairness. It is not fair to pick out one group and not others who are, in fact, in a similar situation.

It is not fair to lay confidential information open to one and all and, in particular, competitors, whether they are commercial or in the field of labour relations.

It is not fair to use the full weight of government and the tyranny of the majority in Parliament, in both the House of Commons and now the Senate, to attack a group that seemingly is falling under the rubric of enemies. One can only come to that conclusion when one reads in the newspaper this morning a comment by a cabinet minister of the Government of Canada who is saying that "unions are not my bosses." To make a statement like that, ladies and gentlemen, reflects a total misunderstanding of the field of labour relations. As a former labour minister from the province of Alberta, I can tell you that neither the management nor the labour are seen to be dominant. This is not a bully's game. The best, most productive and rewarding results financially came when labour and management worked together. We had many fine examples of that in Alberta and I know we have in other parts of this country, but that does not seem to be within the realm of experience of the administration that we suffer under today.

**Senator Mercer:** "Suffer" is the word.

**Senator McCoy:** Not only is it not fair, it offends our very Constitution. Section 91 of the Constitution Act, 1867, says in the first three lines:

*"It shall be lawful for the Queen, by and with the Advice and Consent of the Senate and House of Commons, to make Laws for the Peace, Order, and good Government of Canada..."*

That, honourable senators, is what we are all about. After all is said and done, after all the jockeying for position, after all the colour-coded insults are hurled around, our job is to make laws for the peace, order and good government of Canada.

I will say this: Bill C-377 will not contribute to the peace in our country. It will not contribute to order, civil order, labour relations order or any other kind of order of decency, and it will not contribute to good government by its very definition. Trying to make a distinction where no difference exists, this bill violates the very principles of good government.

I will speak to the anglophone tradition because I was raised in it. In fact, I was raised in England for a goodly portion of my schooling and so I apologize to those from the francophone tradition because I do not know it as well. However, for a thousand years in our tradition on the anglophone side, we have been slowly evolving until we have a society that is fair to one and all. We have a society that includes everyone. We do not make a difference when no difference exists. This bill violates all of those principles. It violates a 1,000-year-old tradition. It violates the Canadian code of fairness. I think this bill should be forcefully, forcefully rejected, and I trust we will do that when the time comes.

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