

Abortion foe balks at income tax

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ALBERTON, PEI -- David Little wages his lonely battle against the federal government from the basement office of his house in small-town Prince Edward Island.

The walls are hung with photos showing him with the late Catholic icons Pope John Paul II and Mother Teresa. His shelves display weighty texts on theology, rites, dogma and a two-volume set on the 1960s-era Second Ecumenical Council of the Vatican.

A quote from St. Augustine is taped to the wall, reminding that the difference between right and wrong is not based on popularity.

While his wife, Madonna, minded their four young children upstairs, he sipped a soft drink, and offered more than two hours of defense as to why he has failed to file his tax returns.

"A portion of every cent I give them is going to kill babies. I don't care how infinitesimally small it is," he said, as the conversation ranged from biblical parables to speaking in tongues, from miracles to modern-day saints.

"When I finally took the decision to embrace courage and fight the federal government, it was because I could no longer look myself in the mirror and ask the question: Who am I to pray for life and pray for death?"

Mr. Little is inflexible in his beliefs. He acknowledges once sparking a family rift by refusing to attend the civic ceremony of a Catholic whose previous marriage had not been annulled. Among Mr. Little's first words to a visiting reporter were questions about God, church attendance and his position on abortion.

He dismisses any notion of a woman's right to choose and believes the number of abortions that have been performed makes the procedure a crime of the Holocaust's magnitude.

These opinions would be a private matter, but his refusal to file tax returns has taken him into court on numerous occasions. He has lost his battles so far and on Oct. 24 will be appealing the latest defeat at the Court of Queen's Bench in New Brunswick. Arguing that his freedom of religion is being trampled on, he said he will fight on to the Supreme Court of Canada if necessary.

"I'm going to win," he said. "I'll win on the law; I'll win on the Constitution."

But prominent defence lawyer Clayton Ruby warned that Mr. Little may have embarked on a losing campaign.

"I'm sure he's sincere, but that doesn't count," Mr. Ruby said in a telephone interview. "I would put this in the category of no hope."

Mr. Ruby said a freedom-of-religion defence cannot be based on one person's "idiosyncratic interpretation" of a church's teaching, noting the difference between that and the more broad-based Sikh requirement to wear a turban, or the Hutterite opposition to photographs.

"The church must have this as a stricture that must be followed," he said. "The Catholic Church does not."

Mr. Little acknowledged the lonely nature of his battle.

"This is an issue where I appear to be the sole person in the entire country who's decided that he will never co-operate for the filing of income tax, as long as it is going to be used to kill innocent human beings."

There would be widespread support among Catholics for his form of civil disobedience, he believes, were not anti-abortion groups and the church afraid of angering the government by advocating it.

Mr. Little has been self-employed for years and last filed a tax return in 1999. He cannot imagine filing one again as long as it would fund abortion, he said, and will pay whatever penalty is required. Drawing and quartering is no longer on the books, he noted with a chuckle, before pausing and adding that at least that punishment would have the advantage of martyrdom.