

Life Insurance.

One per cent. on the gross premiums received for business within the Province for every company transacting business within the Province, and one-half of 1 per cent. on every other insurance company.

Loan Companies.

With fixed or permanent paid-up capital \$65 on every \$100,000.

With terminating or withdrawable capital between \$100,000 and \$200,000 a tax of \$50, from \$200,000 to \$500,000 a tax of \$75, from \$500,000 to \$1,000,000 a tax of \$100, and \$50 for each additional million.

Trust Companies.

One-third of 1 per cent. on paid-up capital stock.

Railway Companies.

Fifteen dollars per mile for every mile of railway operated which receives Provincial subsidy.

Street Railways.

Every street railway operating in any city \$20 per mile for each mile of track when the mileage does not exceed 15 miles in the city, \$35 per mile for each mile between 15 and 25 miles, \$45 for each mile between 25 and 50 miles, and \$60 for each mile in excess of 50 miles.

Telegraphs.

One-fourth of 1 per cent. upon the paid-up capital stock, and one-tenth of 1 per cent. where the line is worked or operated by others.

Companies that work or operate lines owned by others to pay 1 per cent. upon the paid-up capital.

Telephones.

One-sixth of 1 per cent. upon the paid-up capital.

Natural Gas Companies.

Where producing natural gas, \$500 ; where transmitting as well as producing, \$2,000 additional ; where transmitting or transporting, \$2,500.

Express Companies.

A tax of \$3,000.

Sleeping Cars.

Sleeping or parlor car companies, \$3,000 each.

The License Bill.

Hon. Mr. Harcourt, in introducing a bill dealing with liquor licenses, expressed his desire to deal with the question from a revenue standpoint only, and said that no doubt the House would receive with satisfaction a succinct and brief account of the license legislation of Ontario, in so far as it was connected with revenue problems and with the receipts of the Province. Originally

under our license laws the fees paid were as follows :—Wholesale licensee, \$150 ; licensee in a large city—meaning a city over 20,000 population—\$100 ; licensee in a town, \$80 ; licensee in a village, \$60 ; licensee in a township, \$60. That scale of fees obtained until 1884, when they were increased to the following rates :—Wholesale licensee, \$225, an increase of \$75 ; large city, \$160, an increase of \$60 ; town, \$110 ; village, \$80 ; township, \$72. By the act of 1884 the revenue was increased \$114,892, the number of licenses at the time of the change being 3,151. In 1885 the Scott act agitation was at its height, and one effect of that was to withdraw a considerable area of the Province from the operation of the license law. That entailed a loss of revenue of at least \$50,000 while that was the case. In 1886 another but smaller increase took place in the fees, the advances being as follows :—Wholesale licensee, \$25 ; large city, \$90 ; small city, \$40 ; town, \$40 ; village, \$40 ; township, \$15. The increase in revenue resulting from the law of 1886 amounted to \$48,832. So far as the department was aware neither the law of 1884 nor that of 1886 cut off a single license by its operation. It must be remembered that the increase of revenue gained by these two acts went solely to the uses of the Province, but those laws did not deprive the municipalities of the powers they enjoyed of increasing license fees of their own accord. A by-law to increase the license fees, which had not been submitted to the people, had been carried in 340 odd municipalities out of seven or eight hundred, but only in the solitary instance of Chatham had that course been adopted by a by-law submitted to the electors.

Additional Wholesale Fees.

It was proposed that in a city with a population of over 150,000 the wholesale licensee should pay an additional license fee of \$200 for the uses of the Province. In cities with a population of 40,000 to 150,000—and there were two of them—an increased fee of \$150 would have to be paid. In the seven other cities the additional wholesale license fee to be paid would be \$100.

Tavern and Shop Licenses.

As regarded tavern and shop licenses these places would, in a city of 150,000 and upwards, pay an additional \$150 ; in cities from 40,000 to 150,000, an additional \$100 ; in cities under 40,000 population, an additional \$100, and three saloons connected with railways would be required to pay \$150 each. The increase would affect 200 licenses in Toronto, which was the only city possessing over 150,000 population ; 205 licenses in the second-class of cities with a population of from 40,000 to 110,000 ; 273 licenses in other cities having a population under 40,000. In Toronto there were six wholesale licenses and 200 tavern and shop licenses. In Hamilton there were 95 licenses, and in Ottawa 110. These two cities formed the second scale, and they possessed 11 wholesale licenses. In the smaller cities there