ments. The discussion centred on the clause declaring that banks, electric lighting, street railway, telegraph and telephone companies shall stand in the same position in regard to municipal assessment as on February 1 last. This, the Toronto member's argued, would be most unjust to the city, and Mr. Marter moved to strike out the clause. His motion was defeated. It is probable that the House will to-morrow (Friday) discuss the liquor license bill. At this afternoon's session Mr. Monteith, the newly elected member for South Perth, was introduced.

Mr. Monteith, the newly elected member for South Perth, was introduced by Messrs. Whitney and Eilber, and was loudly cheered by the Opposition members.

Inter-provincial Boundary.

Hon. Mr. Gibson introduced a bill relating to the boundary line between the Provinces of Ontario and Manitoba. It gives the consent of this Province, in case of a similar consent having been obtained from the Province of Manitoba, to a declaration by the Parliament of Canada that the boundary line marked by the commissioners to delimit the boundary line between the Provinces of Ontario and Manitoba shall be the boundary line between those Provinces.

Cases of Seduction.

Hon. Mr. Gibson introduced a bill respecting action for seduction. It provides that the father or mother of the unmarried female who has been seduced being dead, and the girl under 21 years of age, any person who at the time of the birth of the child was the legal guardian, or stood in loco parentis, may maintain the action, although the girl seduced may at the time of her seduction have been serving or residing with another person, upon hire or otherwise.

Travellers and Lodgers.

Mr. German introduced a bil which seeks to amend the liquor license act by excepting bona-fide travellers and persons lodging in an hotel from the operation of the section which requires that no liquor shall be sold or disposed of on licensed premises between 7 o'clock Saturday night and 6 o'clock Monday morning, and makes the same exceptions in the case of prohibited hours of other days. It also provides that the closing of taverns and shops on election days shall not apply in a municipal election which extends to part of the municipality only.

Landlord and Tenant.

Mr. Pardee brought in a bill to amend the landlord and tenant act. It makes provision for arbitration to fix the compensation to be paid by the lessee for breach of conditions of lease. It also provides for relief against forfeiture of lease for breach of covenant not to assign or sub-let, in any case where it is found that the breach has done no injury and has happened unin-

the breach is reducible to a money compensation, and where offer to pay such compensation has been made before the action is brought.

The Revenue Bill.

Hon. Mr. Harcourt moved the House into committee on the revenue bill.

Section 2 provides for the payment of a tax of 1 per cent. by life insurance companies, and of two-thirds of 1 per cent. by every other insurance company, calculated on the gross premiums.

Mr. Matheson urged that a distinction should be drawn between past policies and future policies of life insurance companies. The tax on past policies ought not to exceed one-half of 1 per cent., leaving 1 per cent. to be levied on future policies.

Hon. Mr. Harcourt stated that the taxation proposed would not imperif in the slightest any reserve. Distinctions could not be made between past and present business. In fixing the rate it had been borne in mind that the past business of the companies had been so and so.

Mr. Foy criticized the provisions of section 7, under which the lessors and the lessees of telegraph lines pay a tax of one-tenth of 1 per cent.

Hon. Mr. Hardy pointed out that the tax would not be onerous. It was proposed, he said, to add an amendment giving the Governor in Council power to remit the tax on portions of telegraph lines that were used exclusively for running trains.

The clause as amended passed.

Telephone Companies.

Mr. Matheson objected to the tax of one-sixth of one per cent. on telehone lines. This, he said, was discrimmating against such lines in favor of plegraph lines. In many municipali-

ties, he said, telephone companies couldnot get along without bonuses.

Hon. Mr. Harcourt said the hon. gentleman overloked the fact that there was only one telephone company in the Province, and it enjoyed a monopoly, while there were half a dozen telegraph companies in full competition. It would not be fair therefore to class the latter with the former.

The clause regarding gas and electric light companies was amended so as to make it quite clear that it should not apply to any gas or electric works owned and operated by a municipality.

Natural Gas Companies.

Section eleven imposes a tax of \$2,000 upon companies producing natural gas and \$1,500 upon companies transmitting or transporting gas, in addition to 1 per cent. upon the gross earnings of both kinds of companies.

Mr. German argued that the section imposed a penalty upon companies transmitting gas. He moved to reduce the \$1,500 to \$1,000.

Hon. Mr. Hardy pointed out that all natural gas companies were not on the same footing. In one part of the Province they were rapidly exhausting the supply; in others they were just commencing operations. There was a provision permitting the remission or re-