

to municipal burdens by enacting that in that respect they should stand the same as on February 1st last. A more iniquitous act had never been put on the statute books of the country. In concluding he gave the following summing up of his objections to the measure:—(1) Circumstances did not warrant it; (2) once put on the taxes would probably not be taken off, at least not by the present Government; (3) the proposals were unjust, taking moneys from individuals and municipalities. He moved the six-months' hoist to the license bill.

Mr. Morrison strongly protested against the imposition of fresh taxes upon the people. After the Government had been declaring that they had sufficient revenue to meet the needs of the Province they were seizing upon sources of revenue which rightfully belonged to the municipalities.

The Division.

The House then divided, when the amendment was defeated on the following division:—

Yeas—Allen, Barr, Beatty (Leeds), Boyd, Brower, Carscallen, Crawford, Fallis, Foy, Fox, Hodgins, Hoyle, Jamieson, Kidd, Marter, Matheson, Miscampbell, Monteith, Morrison, McDonald, McLaughlin, Powell, Pyne, Reid (Durham), Thompson, Tucker, Whitney.—27.

Nays—Auld, Aylesworth, Blezard, Bridgland, Brown, Burt, Carpenter, Charlton, Clarke, Conmee, Davis, Douglas, Dryden, Farwell, Ferguson, Garrow, German, Gibson, Guibord, Hardy, Harty, Hill, Hislop, Loughrin, Malcolm, Mutrie, Macnish, McKay, McKee, Pardee, Pattullo, Pettypiece, Ross, Russell, Stratton, Taylor, Truax.—37.

Pairs—Beatty (Parry Sound) and Galagher, Graham and Joynt, Smith and Kribs, Bowman and Duff, Richardson and Dempsey, Holmes and Little, Harcourt and Wardell, Caldwell and Jessop, Pardo and Carnegie, Barber and Colquhoun, Dickenson and Lucas, Campbell and Reid (Addington), Leys and Ellber, and Lumsden and White.

Some Objections.

The bill was then taken up in committee. On the clause regarding brewers' licenses Mr. Kribs expressed the opinion that this should be governed by the output.

Mr. Whitney concurred in this suggestion.

Hon. Mr. Hardy replied that it must not be assumed that that had not been fully considered. The Privy Council had decided that the Government had power to impose the fee on the capital of last year, but it had not decided that they had the power to place the fee on the output of breweries or distilleries, in fact, the Privy Council had ruled rather the other way.

Mr. German wanted to know if the amount invested included the land on which the establishment stood. This, he thought, would impose a great hardship on those having establishments in large cities, where land was very valuable, while these in outlying districts or in rural sections would have a decided advantage.

Hon. Mr. Hardy stated that the bill was careful to deal in this regard only with the lands actually in use.

Mr. Powell thought the point was well taken. He also thought that the Legislature, if it had the power, should consider the advisability of taxing brewers and distillers in Quebec who import largely into this Province. In his own part of the country those in the business had to meet heavy competition from large establishments in Quebec.

Mr. Foy said that the question of land values applied particularly to large cities. In Toronto, for instance, the land of establishments in the heart of the city was more valuable than that on the outskirts.

Mr. Barr did not agree with the argument advanced by Mr. Foy. It would not be wise to distinguish between the city brewers and the country brewers in the matter of land.

Mr. German said it was a question of taxing on the amount of business done on the location occupied.

Hon. Mr. Hardy pointed out that in Toronto a wealthy brewery was taxed not upon its improvements or plant, but upon the whole concern, the land as well as everything else. It was the same with a business tax. There was no possible ground upon which a distinction could be made, the land being a most valuable part of the brewery. If the suggestion made were adopted it would be possible for the country brewers to say that they were being taxed more heavily than the wealthy city concerns. However, there were a number of delegations waiting to see the Government, and he would move that the committee report progress and ask leave to sit again.

The committee accordingly reported progress.

Bills in Committee.

The Attorney-General's bill amending the act relating to compensation was considered in committee for a time and progress reported.

Good Progress With Bills.

Hon. Mr. Ross' bills providing for the organization of separate schools in unorganized districts and erecting Manitoulin into a provisional judicial district; Hon. Mr. Gibson's bills with reference to seduction cases and confirming the Manitoba and Ontario boundary delimitation, and Hon. Mr. Garrow's bill respecting executions and Sheriffs passed through committee. The succession duties bill was partially disposed of in committee, and the municipal and assessment acts were read a second time.

Disused Cemeteries.

Hon. Mr. Garrow's bill providing methods for the closing of disused cemeteries and removing the remains interred therein was taken up at midnight. An amendment to the bill is proposed whereby municipalities may convert these cemeteries into public parks. In the discussion in committee several members advised proceeding carefully in a matter of this kind for fear of offending public sentiment. The bill was reported, and will be reprinted with amendments.

At midnight the House adjourned.