

could have been urged equally as well at any time during the past three or four years. He strongly favored the amendment.

Mr. Carscallen said he had received a telegram from the civic authorities of Hamilton to the effect that the bill would make a difference of about \$19,000 in the revenue of that city by taking away sources of income they had previously controlled. That amount might not, of course, be absolutely correct, but it might be nearly so. He was strongly opposed to the bill, because it interfered with municipal powers. He also thought that no bill imposing taxation on the people in the measure that this particular bill did should be forcibly thrust down the people's throats, but should be withdrawn for one year at least in order to give the people a chance to thoroughly discuss it and give their opinions upon it.

Hon. Mr. Hardy's Reply.

"I have just one word to say in reply to the few remarks of my hon. friend," observed Hon. Mr. Hardy, as he rose to answer the Opposition leader. "I am afraid that what disturbs my hon. friend is that we are not imposing upon the people direct taxation in the sense that he has ever preached it to them. (Ministerial hear, hear.) Direct taxation was preached by my hon. friend on every platform upon which he has spoken in the past few years. He represented this in his own language—that it was taxation upon windows, hearthstones and doors. That was his idea of direct taxation—that the collector should go around and levy a tax, a door tax, a window tax, a hearthstone tax. I will commend him to the report, if he will allow me, of the few remarks he made when this bill was first introduced. That was his description of a direct tax; it has been his description of a direct tax throughout the Province. We have always told the people, not that we impose no direct taxes, but that we impose no general direct taxation and would impose none. My hon. friend has seen the same spectre and bogey which he has been conjuring up on the platform during the last four years disappear and vanish into thin air. That is what disturbs him, and that is what disturbs also the placid temper of my hon. friend from South Lanark (Mr. Matheson). Now, I say there is the greatest difference between what might be called a general tax upon the people, and a tax such as this upon wealthy corporations and upon financial corporations. Everybody approves of this tax except those who have to pay it—(Ministerial applause)—and even they say: "If the tax is reasonable and moderate we recognize it as just and statesmanlike." It is not a tax upon the workingman, it is not a tax upon the farmer, it is not a tax upon the merchant, it is not a tax upon industry, it is not a tax upon the manufacturer, it is not a tax upon labor. (Ministerial hear, hears.) It reaches simply to the wealthy corporations, to the great financial institutions of the country. It says that they for the protection which they receive shall contribute some fair share of the burdens which fall upon the people. In that way our bill is framed. No tax bill which was ever laid before the country has received so unanimous or such

general consent and approval as that to which we have the honor to ask the House now to give a third reading. (Applause.) I would like to refer for a moment to one utterance which we heard recently in this House, but which was never heard before—that the deficit was trifling, a mere bagatelle of only \$207,000. "The idea of putting on a tax to make up \$207,000," was the scornful suggestion thrown out. When was the deficit ever made so low, when was it ever treated as a trifling thing before, by hon. gentlemen opposite? The whole current of their thought and expression has changed. "You have no need of a deficit," and gentlemen who themselves have clamored throughout the Province, and clamored a thousand times in chorus that we robbed and filched from them the policy relating to timber, which requires the raising of this money, now come forward and say, "Oh, it is not much that you require to raise," whereas the figures speak for themselves.

The amendment was defeated by a vote of 46 to 36, the division being as follows:—

Nays—Auld, Aylsworth, Barber, Beatty (Parry Sound), Blezard, Bowman, Bridgland, Brown, Burt, Caldwell, Campbell, Carpenter, Charlton, Clarke, Conmee, Davis, Dickenson, Dryden, Farwell, Ferguson, German, Gibson, Graham, Guilford, Harcourt, Hardy, Harty, Hill, Hislop, Holmes, Leys, Loughrin, Lumsden, Malcolm, Mutrie, Macnish, McKay, McKee, Pardee, Pardo, Fattullo, Pettypiece, Ross, Russell, Stratton, Taylor—46.

Yeas—Allen, Barr, Beatty (Leeds), Boyd, Brower, Carnegie, Carscallen, Colquhoun, Crawford, Dempsey, Duff, Eilber, Fallis, Foy, Fox, Gallagher, Hodgins, Hoyle, Jessop, Joynt, Kidd, Little, Lucas, Marter, Matheson, Monteith, McDonald, McLaughlin, Powell, Pyne, Reid (Durham), Thompson, Tucker, Wardell, White, Whitney—36.

License Revenue Bill.

Hon. Mr. Harcourt moved the third reading of the liquor license bill, with an amendment providing that semi-annual payments of licenses shall only be allowable in localities where the fee is increased by the bill.

Mr. Whitney opposed the motion. He was much amused, he said, at the heavy artillery discharged by the Hon. the Premier in regard to the position of the Opposition. He could quite understand the serious nature of the position in which his hon. friend found himself. He denied that he had said that taxation would assume the form of a house and window tax. On the contrary, he had said that one could not tell where it would stop, and that if the Government persisted in their course a window tax might be necessary. The words of the Opposition on this subject were distorted for a set purpose before the House and country. For the last fifteen years the Government had, on the public platform, stated that they were rolling in wealth, and the hon. the Attorney-General had in more than one place in the country said that they drew upon their surplus when they had a little deficit. That statement had never, of course, been made in the House, and for apparent reasons. No member of the Government had seen fit to answer to an editorial he had read from *The Globe* of an edition publish-