

EXTRA REVENUE FROM SUCCESSION DUTIES

**Minimum Worth of Taxable
Estates Now \$25,000 —
Formerly it Was \$50,000
— Property of Soldiers
Killed at Front Exempted
From Charge**

Further changes in the succession duty law announced by Hon. T. W. McGarry in the Legislature yesterday provided for reducing the amount of estates exempted entirely. The present scale of charges is not increased, but instead of estates going to direct heirs being exempt to \$50,000, only those up to \$25,000 will escape the tax, and between that amount and \$75,000 the charge will be 1½ per cent. "In addition to that," said Mr. McGarry, "an estate going to collateral heirs and strangers which does not exceed \$10,000 is not liable to pay any succession duty. This will make all estates between \$5,000 and \$10,000 going to collateral heirs or strangers liable to a succession duty of 6 per cent., and over that amount 10 per cent."

Provision is also made that where an estate does not care to give a bond for the payment of the duty it can deposit the cash with the department and receive 3 per cent. interest until the duty is settled.

Soldiers' Estates Escape.

"In the case of estates of soldiers killed while on active service, such estates will be relieved of all payment of succession duty," announced the Treasurer.

An important measure affecting fraternal insurance was introduced by Hon. I. B. Lucas, which follows the lines recently laid down in the New York conference bill, and recommended to the Attorney-General by a deputation of representatives of friendly societies a month or two ago. The bill provides that these societies must submit to a valuation of assets and liabilities every three years by the Insurance Department. The second valuation will be taken as a basis, and after that is done each society must maintain a certain proportion of assets to liabilities. The Department of Insurance is to be given authority to order the strengthening of the position of any society that may seem to require bolstering up, and where failure to carry this out exists the license to do business may be cancelled.

Extend Debenture Issues.

Mr. McGarry had another bill to extend from forty to fifty years the term of certain debenture issues of the Province. When the issues were sold a fifty-year term was demanded, and an undertaking was given at the time that this would be done.

Mr. E. W. J. Owens (Southeast Toronto) brought in a bill that may present a solution of the deadlock over the refusal of the Private Bills Committee to allow a grant to be made to the firemen's pension fund. His will would allow municipalities to establish and make contributions towards pension funds. The Municipal Committee may think otherwise. Mr. W. H. Price (Parkdale) wants power given to the municipality to take in land offered for sale for taxes where no outside bid is received.

Mr. A. B. Thompson (Simcoe) wants a law passed compelling oil companies to take out local licenses before distributing oil. He points out that peddlers have to do this, and some of these companies by sending tank cars from place to place are actually doing the same trade on a large scale.

Reciprocity in Motor Licenses.

In moving the second reading of his bill providing for reciprocity in motor licenses, Mr. G. H. Gooderham (Southwest Toronto) alluded to the fact that a similar proposal had come up previously, and had always been turned down. However, he said, they had been led to hope that something of this kind would be passed this year, because, if he remembered rightly, the Provincial Secretary gave them to understand that when the licenses were increased to an extent that would produce the revenue he would then extend the privilege so that the residents of Ontario would have access to the other Provinces and States to the south without being put to extra expense.

Would Mean Less Revenue.

Hon. W. J. Hanna, Provincial Secretary, expressing his own views, said free interchange would mean considerable curtailment of the revenue of the Province. Then as to the unanimity with which this request was said to be made, he had never been able to satisfy himself, and was by no means satisfied now, that even a majority of automobile owners or licensees in the Province would favor this proposition. It was maintained by some of these automobile people, with regard to the roads that are used by the New York and the Michigan people when passing from one part of the United States to the other through this Province, that the people who sustain and maintain these roads are not one in a thousand of them interested in reciprocity in automobile licenses as between the adjoining State and this Province. If the Province were simply interested in the tourists to Ontario there would be a very strong argument in favor of reciprocity in licenses, but when it came to be a case of not touring to Ontario but through Ontario it was an entirely different proposition.

Mr. Samuel Clarke (West Northumberland) thought the member for Toronto was fairly right in his bill. The years 1915 and 1916 were likely to be the best tourist times in Ontario for the past decade.

Mr. C. R. McKeown spoke briefly supporting the proposal. The bill was finally withdrawn.

Boards of Education Act.

The bill of Mr. Thomas Hook (Southeast Toronto), to amend the Boards of Education act, came up for second reading, and was referred to the Legal Committee, presumably for interment. The proposal contained in the bill was to limit the term of office of members of Boards of Education to one year.

Dr. Pyne declared the two years' term had been approved by the citizens of Toronto by a large majority, so there was considerable doubt now as to whether such a change as was proposed would have the bulk of opinion behind it. He suggested that the bill to get a second reading and be referred to the Legal Committee.

Workmen's Compensation.

With reference to the bill of Mr. Thompson (Simcoe) for better protection of workmen having certain claims for compensation against their employers, Hon. Mr. Lucas said the workmen's compensation act disposed of that class of litigation in the majority of instances. If there was anything to apply the bill to after January 1, he suggested it should go to the Legal Committee.

The bills to amend the surveys act, the Ontario telephone act, and to provide for the payment of an annuity to Lady Whitney, passed through committee, as did also the measure respecting the Toronto-Hamilton Highway Commission. The bills to confirm the title of the Government of Canada to certain lands and Indian lands and other measures received a second reading.

Mr. Studholme's Vigorous Assault.

The latter part of the session was taken up by Mr. Studholme in a vigorous assault on the refusal of the