

In concluding his address, the Liberal member remarked: "We have the overhead in this country in the way of Governments, railways and factories for 30,000,000 people. The Prime Minister's reported plan to reduce the membership of the Legislature is a move in the right direction. The number of counties could be cut in half, and if we could have this Province governed for the next ten years by a Commission of about five men, chosen for their ability rather than their party affiliations, we would get out of our difficulties much more rapidly than under our present system."

Debt-Retirement Plan.

"In 1927 the Attorney-General, who was then Provincial Treasurer, introduced a debt-retirement scheme which received wide publicity. The publicity campaign which followed the announcement was so effective that for a number of years the people were convinced that at the end of forty years the Province would be free from debt. In speaking in this House in 1931, I suggested that the debt-retirement plan would likely be dropped. From the fact that no reference was made to it in the Budget address, I think we can conclude that we have heard the last of debt-retirement for a long period of time.

"For many years no Budget address was complete without reference to the highway sinking fund on a twenty-year basis. This fund was never established, and, therefore, does not exist. For the period of 1904 to 1932 there has been collected from motor-vehicle licenses and gasoline taxes approximately \$118,000,000, an amount which is not far short of the total highway debt of the Province today. Had the income from these taxes been applied for the purpose for which they were intended, the construction of roads, we would today have practically no highway debt," contended Mr. Tweed.

Hon. Leopold Macaulay, Minister of Highways, interjected to state that there had been practically twice as much spent on roads as had been collected from these taxes.

Highway Improvement Fund.

"A few days ago a very interesting statement was presented to this House showing all sums credited to the highway improvement fund, and all sums chargeable thereto for the fiscal year ending Oct. 31, 1932. This statement shows total credits for the year to this account of \$32,198,349, and debits against the account of \$13,357,563, leaving a balance of \$18,840,786. I doubt if there are a dozen members in this House who have seen this statement. Certainly, it cannot be found in the public accounts, and if there is any such fund in the hands of the Government with a credit of about \$19,000,000, I think a member of the Government should tell us where it is," said Mr. Tweed.

After congratulating the Government on its economy efforts, and the cutting of salaries of Cabinet Ministers, Mr. Tweed said: "When we compare the ordinary estimated expenditures for 1933 with the ordinary expenditures for 1932, we find that, leaving interest and exchange out of the account, there is a reduction of \$1,656,000, and, if interest and exchange are taken into account in both years, there is an increase of \$1,112,000. A considerable proportion of this reduction has been brought about by reducing the salaries of the civil servants.

"In 1931 I suggested to the Government the advisability of imposing a charity tax upon meals costing over a certain amount when served in public dining-rooms, and also a tax upon hard liquor sold through the Government stores. I think that this suggestion is still a good one, and if imposed at the rate of 5 per cent. on meals costing more than 50 cents and upon hard-liquor sales it would be a painless tax and should yield the Province approximately \$2,000,000, which could be applied to relief work.

Succession-Duty Tax.

"The Government has announced a surtax upon the succession-duty tax. In this connection, I have a suggestion that, if adopted, would yield the Province a very large revenue in the future. At the present time the succession-duty tax is graded according to the amount of the estate and the relationship of the beneficiaries. I would go one step further and also grade the tax according to the age of the beneficiaries. That is, if a beneficiary was over 35 years of age, the tax on his portion of the estate would be higher because a beneficiary

of that age has received his education and should be fairly well established."

Declaring again that the Government should not pay New York exchange to holders of those bonds living in Canada, Mr. Tweed said that of the \$2,000,000 bonds which Calgary had due on Jan. 1, and which called for New York payment, only \$5,000 worth was actually held in the United States.

Conservative Support.

Dr. H. J. Davis (Conservative, Elgin East) objected to Opposition attacks on Premier Henry on account of his connection with the mortgage company. "Would they put a premium on a man who has been successful in business?" he asked. "And would they deprive a man of all his worldly goods? I think these caustic remarks about the Prime Minister are very much out of place." He referred to the number of directorships held by Premier Taschereau of Quebec without any one objecting to them.

After spending some time criticizing Mitchell F. Hepburn, M.P., Provincial Liberal Leader, Dr. Davis said: "And Ontario has another man running wild. I refer to Mr. Philpott. I honor him for what he has been, as a returned soldier, but I believe he is on the wrong track. He would have this Parliament use its strength to break down those things which we hold so dear.

"I join with others in saying that the educational costs in this Province are too high. It makes it hard for us to explain in the rural parts the salaries paid to the higher officials," he said, adding that he believed economies could be effected by joining up some school sections.

Dealing with agricultural matters, Dr. Davis paid tribute to the work of the Ontario Agricultural College, and advanced the idea that co-operation offered more help to the farmers than any other solution. "But there has been too much unsound promotion in co-operatives, and personal ambitions have been the motives in some cases."

The Marketing Board had done wonderful work in connection with the marketing of apples, honey and tobacco, he said. "I believe that the Government might be well advised to form a Commission to supervise the whole dairy industry from start to finish, and it would find out many more weaknesses than this great investigation in Ottawa is doing," he concluded.

A. H. Acres (Conservative, Carleton) had just opened his remarks when the House adjourned at 6 o'clock. He warned that any suggestions he might have to make should not be construed as meaning that he was no longer a Conservative. He was still one, he said, but indicated that he might have some pertinent remarks to make when the debate resumes on Thursday.