Income Tax

Conservative Amendment to Provide Estate Appeals Is Lost

Second reading of the Provincial Income Tax Act amendment, which strikes at individuals who have incorporated personal companies outside of Canada, was given in the Legislature yesterday after the Opposition had raised objections to several clauses.

Wilfrid Heighington (Cons., St. Davids), introduced an amendment to provide for an appeal to the Supreme Court of Ontario against assessments on estates by the Provincial Treasurer, and for the suspension of all penalties and interest while such appeals are in progress. The amendment was lost on a call for ayes and nays.

Hon. Paul Leduc, who guided the amendment through the committee stage, was kept busy answering criticisms from Conservatives.

Delay Second Reading Of Guardianship Bill

Objection from George Henry, Conservative House Leader, that the Opposition had not had time to study the bill resulted in second reading of the Dionne quintuplets guardianship bill being laid over. The bill provides for substitution of the Official Guardian in place of Hon. David Croll on the Board of Guardians.

Mr. Henry protested that the bill was not printed, yet the House was asked to give it second reading. Premier Hepburn said he had been advised the bill was printed, but was agreeable to second reading being adjourned.

"We have no desire to push this bill through without discussion,"

said the Premier.

Conservatives Attempt Act Moves To Force By-Election

Formally Notify Speaker That Vacancy in Legislature Has Occurred Through Death of Dr. George McQuibban

In an effort to force an early by-election in North Wellington, the Conservative Opposition of the Legislature yesterday went through the time-honored practice of formally notifying the Speaker-by document in the presence of witnesses-that a vacancy in the riding in question had occurred, through the death of the late Dr. G. A. Mc-Quibban.

The law says that when such notice, signed by two members of the House-in this instance by former Premier Henry and Chief Conservative Whip T. A. Kidd-is given, a writ shall issue forthwith. In reality the Government has little to worry about because a writ is issued only to the returning officer of the riding, and appointment of this last named official is vested in the Cabinet.

In the course they have taken, the Conservatives are but following the comparatively recent lead of the Liberals, who, when themselves in Opposition, filed such a notice in connection with the vacant riding of East Kent. On that occasion the notice was signed by Hon. Harry C. Nixon and Dr. L. J. Simpson, now Minister of Education.

Whether the notice had any effect on the Henry Government of that day has never been disclosed, but the fact remains that a writ was subsequently issued and the seat allowed to go uncontested by the Conservatives. Douglas M. Campbell, Liberal, got it by acclamation.

Strong efforts are being made by influential members of the Liberal Party to have Dr. James McQuibban of Elmira run in North Wellington, although he actually resides outside the riding which his brother, the late Dr. George, represented for so many years. These Liberals feel that Dr. James is the strongest choice that could be made. His selection, however, is said to be looked upon with not too great favor by certain factions in the Hepburn Cabinet.