

have these sweeping powers to get anywhere, and my honorable friend knows it."

Colonel Drew repeatedly pressed the Attorney-General to define the section and, as the debate was prolonged, the Premier asserted that "the whole collection service has been held up during the four months since Chief Justice Rose granted an application for an injunction to bar the Province from investigating the Kaufman estate."

He challenged Colonel Drew to an election on the issue of the bill.

"I will make my own election platform," replied the Conservative Leader.

"I can get elected anyway, and I don't have to go outside of my own riding either," jibed Mr. Hepburn.

#### Protecting Rich, Claim.

The Premier, continued Colonel Drew, had said the Treasury had treated all alike in the prosecution of tax claims.

"If there has been fraud, it was his duty to prosecute, and if he hasn't prosecuted he has been compounding a felony in this Province," he said.

"The Premier has dealt with fraud before. He dealt with a lot of relief fraud people (a Lakeshore Relief Workers' delegation) and had them arrested here. He has prosecuted the little relief people and is protecting the millionaire."

Mr. Hepburn claimed the policy of collecting the duties owing by an evader, plus heavy penalties, was better than imprisoning him.

"Then," said Colonel Drew, "as I understand it, the rich criminal can buy his freedom."

Premier Hepburn cited a Toronto estate in which it was found \$660,000 was owing. By the time penalties were added, the Province collected \$1,500,000 odd. "I think the people of the Province are better satisfied by that method. I think it is much better to deprive that man of his ill-gotten gains than to put him in jail," he said.

Mr. Conant denied the legislation was "vicious" as charged by Colonel Drew. He cited that it eliminated the Treasurer's right to determine values. It exempted from duty insurance in the case of non-residents, even though the insurance was payable in Ontario by an Ontario insurance company. It exempted gifts made over thirty years before the date of death. Exemption permitted in respect to gifts made to the Red Cross is extended to gifts to the Canadian National Institute for the Blind and to patriotic organizations. It made penalties for non-disclosure uniform. It dropped the powers of a special investigator to summon and enforce the attendance of witnesses and to compel them to give evidence and make production on oath. It liberalized the stop-over provision, and finally it reduced the maximum fine for various offenses from \$50,000 to \$10,000.

Colonel Drew insisted that under Section 25 the special investigator was given wider powers than those granted to any court or commission, and he moved that Sub-section 7, Section 31 be struck out. The motion was lost.

gave him the power to order the examination of any person.

"Would the Attorney-General be prepared to adopt that section then?" asked Colonel Drew.

"No, I don't believe it is wide enough," said Mr. Conant.

"Then you admit this section is more powerful?" questioned the Conservative Leader.

L. M. Frost (Cons., Victoria) declared that the section might result in the "blackmailing" of persons suspected of having concealed assets to avoid payment of succession duty.

Mr. Conant replied that the clause would be used only in cases where fraud was suspected and that men with a clear conscience would have nothing to fear from it.

The contentious clause was adopted after Colonel Drew had charged that "the contribution of the Attorney-General's Department in this time of emergency is simply to create a grave-digger's department in the Treasury branch."

Colonel Drew held that Section 28 barred access to the courts during an investigation.

"The need of this legislation arose out of the misdeeds of our predecessors," charged the Premier. "Had they done their duty, then it would not have been necessary."

The Premier further charged that, unless there was pressure upon a possible tax evader, to answer and to produce evidence, every effort would be made to destroy the evidence pending an investigation.

"It is most difficult to obtain evidence," he said. "But during the preliminary stages we have got to