

a great many grocers and others who are selling enormous quantities of essence of lemon, and that beverage is being drunk, to the injury of the people, instead of the good old liquors that they used to drink.

Subsection 7 was agreed to.

On new section 19BBB—tax on sales:

Hon. Mr. BOSTOCK: What is the meaning of the words "for the purposes aforesaid" in subsection 2 of this section? What do they refer to?

Hon. Mr. FOWLER: Subsection 1 is the subsection aforesaid.

Hon. Mr. BEIQUE: You except there the articles for which a special license has to be had.

Hon. Sir JAMES LOUGHEED: Yes.

Hon. Mr. BOSTOCK: The words "by or for the Senate or House of Commons" at the end of subsection 3 do not seem to be in the right place.

Hon. Sir JAMES LOUGHEED: I think all the words after the words "His Majesty" should be stricken out, and I so move.

The proposed amendment of Hon. Sir James Lougheed was agreed to.

New section 19BBB, as amended, was agreed to.

Section 3 was agreed to.

On the preamble:

Hon. Mr. BOSTOCK: I should like to ask the leader of the Government whether the Government have been able to form any estimate of the amount of money that they are going to raise under this taxation? I have heard it said that the income to be derived under the one per cent sale tax would amount to \$200,000,000.

Hon. Sir JAMES LOUGHEED: It has been estimated that \$75,000,000 to \$80,000,000 will probably be realized.

The preamble was agreed to.

The title was agreed to.

The Bill, as amended, was reported.

THIRD READING.

Hon. Sir JAMES LOUGHEED moved the third reading of the Bill.

The motion was agreed to, and the Bill was read the third time, and passed.

S—52½

DEMobilIZATION BORROWINGS BILL.

CONSIDERED IN COMMITTEE.

On motion of Hon. Sir James Lougheed the Senate went into committee on Bill 211, an Act to confirm certain borrowings under the Demobilization Appropriation Act, 1919. Hon. Mr. Gordon in the Chair.

On section 1—excess borrowings confirmed:

Hon. Sir JAMES LOUGHEED: This Bill is simply to authorize the Government to accept the subscriptions which were made in connection with the last loan. It is desirable that this should be done, as I understand from the Minister of Finance that when that loan was placed on the market the subscriptions exceeded the amount contemplated by some \$340,000,000. This money is required, and will avoid the necessity of raising another loan of that amount. Consequently we desire to include these in the borrowing powers of the Government.

Hon. Mr. BOSTOCK: I presume that the Government has received this money, and has probably already made use of it.

Hon. Sir JAMES LOUGHEED: That may be.

Hon. Mr. PROUDFOOT: Some of it.

Hon. Mr. DANDURAND: My honourable friend is making this proposition without a blush. That \$340,000,000 was filched out of the pockets of the public and transferred into the treasury. He is not sure that it has been spent, yet he will have to render an account of it before many days.

Hon. Mr. FOWLER: I rise to a point of order. Perhaps I misunderstood the honourable member for DeLorimier (Hon. Mr. Dandurand), but it seems to me he used the word "filched"—that the Government had filched out of the pockets of the people that amount. Now, I do not think the honourable gentleman should use language like that in a dignified Chamber like this—accuse a body of men who are presumably respectable of having committed an offence of that kind.

Hon. Mr. DANDURAND: Well, the expression must be very bad on which my honourable friend has raised a question of order. I may confess that I need a little more leeway than my friends of the Anglo-Saxon race, because I sometimes use an expression that comes to my lips for the first time, and I am not very sure that I