

LIBRARY OF MCGILL UNIVERSITY

MONTREAL

GERHARD R. LOMER. M. A., Ph. D.,  
LIBRARIAN

June 24, 1922.

A. P. S. Glassco, Esq.,  
Bursar,  
McGill University.

FINANCE COMMITTEE

Dear Mr. Glassco:

On behalf of the Library Committee I beg to call the attention of the Finance Committee to the fact that the Sales Tax has been raised from  $4\frac{1}{2}\%$  to  $6\%$  on all imported books and from  $1\frac{1}{2}\%$  to  $2\frac{1}{4}\%$  on all books purchased in Canada. To put this concretely, it means that out of the annual appropriation for the General Fund we have to pay a tax of approximately \$720.00, which represents roughly about 300 volumes. This is quite apart from the books purchased from special funds, or for the University Book Club and the Traveling Libraries.

Educational institutions used to be immune from taxation of this sort. May I ask you whether in the opinion of the Finance Committee there is any possibility of exception being made in favour of schools and universities? Would a combination of Canadian university libraries for this purpose have any effect?

Faithfully yours,

G. R. Lomer

University Librarian.