

Imperial Parliament vested in them, and as the courts have decided that the power to deal with this question does not rest with the Local Legislatures, then it must rest in the Dominion Parliament. If this can be done and if this proposal, which is a just one, can be carried out, all the employés of the Dominion would be compelled to pay their share of taxes which confer a benefit on them in common with other denizens of towns and cities.

Mr. RYKERT. I have taken objection to the Bill on a point of Order, and I ask your ruling on it, Mr. Speaker. I contend that this Bill must originate in Committee of the Whole House, as it involves a charge on the people and a tax on a class of the people.

Sir JOHN A. MACDONALD. It is quite clear that this Bill must originate in Committee of the Whole. The Bill, as I understand, states that there is a certain class who are not liable to assessment, and they shall be made liable to assessment. It, therefore, appears to me the reason of the Rule would apply in this case as in any other.

Mr. MILLS (Bothwell). It is an abstract resolution so far.

Sir JOHN A. MACDONALD. I am afraid the Civil Service would find it a concrete process very quickly.

Mr. MILLS (Bothwell). There is nothing in the Bill that provides for taxation; it does not provide any tax. I do not think we have power to do what the mover asks this House to do, but that is a different question. With regard to our power to pass this Bill, I do not think the objection of the hon. member for Lincoln (Mr. Rykert) is well taken, because the Local Legislatures would still be the parties to exercise that power. This is not power to tax. When this question is before the Local Legislatures, supposing this Bill to pass, they will then have the question of taxation before them.

Sir JOHN THOMPSON. The hon. member for Bothwell (Mr. Mills) argues from the theory on which this Bill proceeds, rather than on its actual provisions.

Mr. MILLS (Bothwell). I have not looked at the Bill.

Sir JOHN THOMPSON. If the hon. gentleman would give attention to section 2, he would find that this is its exact provision, and that a certain class of the people not now liable to taxation shall hereafter be liable. It enforces a liability upon them. It says:

"An official or employé in the service of Canada so assessed shall be liable for the payment of the amount assessed; and the laws and regulations for the assessing, levying and collecting of taxes on salaries or incomes, or on both, in force in the place or locality in which any such official or employé is a resident, shall apply to such official or employé in the same manner as to any other person taxed in such place or locality upon salary or income, or on both."

We all know that those laws are in existence now, and the moment this Bill receives the Royal Assent hundreds of persons in this country will be immediately taxed to the same extent under the provisions of this Bill as if they were taxed by a Dominion officer. If the decision be correct now, these officers are exempt by this Legislature, and I fully agree with the hon. gentleman opposite that we have not the power to legislate in this way. If we possess the authority to deal with the subject we have no power to delegate that to the Provincial Legislatures which have their powers from the British North America Act. The change must be accomplished in another way.

Mr. MILLS (Bothwell). We have no power to tax for municipal purposes, and we cannot confer the power to tax for municipal purposes, because if we could it would be an indication that the power is vested in us. And it is not vested in us. Of course if we are to touch on the merits of the question I will give you my views upon it, but we must discuss the regularity of the proceeding before we discuss the merits of the Bill.

Sir JOHN A. MACDONALD. First, this being a charge upon a class of the people it must commence in the Committee of the Whole, and there is the other point that it must be on the recommendation of the Crown.

Mr. DAVIES (P.E.I.) Let me ask the hon. gentleman how he considers this is a tax on any class of Her Majesty's subjects. The first clause removes the disability to tax a certain class. It says:

"From and after the passing of this Act, the salaries or incomes, or both, of officials and employés in the service of Canada, derived from their employment in such service, shall be liable for assessment for civic, municipal and school purposes in the places or localities in which such officials and employés reside, in the same manner and to the same extent as the salaries or incomes, or both, of other residents of these places or localities, derived from other sources."

They are not liable to taxation by any provision of this Act.

Sir JOHN THOMPSON. Let me ask the hon. gentleman one question. Is there any difference between imposing a burden and removing an exemption? I think not.

Mr. DAVIES (P.E.I.) No civil servant would be liable by virtue of the operation of this Act. He might be liable by some Acts of a Provincial Legislature consequent on the operation of this Act, but the liability arises entirely by virtue of some other legislation and not by virtue of this Act.

Mr. SPEAKER. The general principle that all measures having the effect to impose some new charge on the people must originate first in the Committee of the Whole House is admitted by both sides. The only question then is as to the application of this general principle to this special measure. I read that by the first clause of the Bill it is provided that the salaries of public officials may be assessed, and, furthermore, in the second clause, that if they are assessed at present, or if they be assessed in future, that such assessment shall be legal. It is clear to my mind that the effect of this Bill, the moment it becomes law, will be to legalise all assessments so already made or to be made. I must hold, therefore, that the Bill comes under the operation of the general rule, as imposing new charges on a certain class of the people, that is, the public officials and employés, and that it must originate in the Committee of the Whole, and, furthermore, emanate from the Government.

Sir RICHARD CARTWRIGHT. Do I understand, Sir, that you rule on the other point, that this Bill should receive the assent of the Crown? I hardly think that this is correct. As you have ruled on one point, you might as well rule on the other, and I do not think the Government would be impartial persons, as the Bill would tax them.

Mr. SPEAKER. I have ruled that the Bill is out of order.

Sir JOHN A. MACDONALD moved the adjournment of the House.

Motion agreed to; and House adjourned at 10:30 p.m.

HOUSE OF COMMONS.

THURSDAY, 28th February, 1889.

The SPEAKER took the Chair at Three o'clock.

PRAYERS.

CRUELTY TO ANIMALS.

Mr. BROWN moved that the House resolve itself, on Monday next, into Committee of the Whole to consider further Bill (No. 3) to make further provision as to the pre-