

Mr. HANSON (York-Sunbury): It started as a fee to cover a service, but has proved to be very profitable to the province. Every year for some years past they have carried into the revenue a substantial balance. It is not an important item, but is one with regard to which they always figure on having a credit balance. I cannot ask the minister to include solicitors' fees in the exemption; I do not think that would be fair because it would not be based on a principle. The principle of a deduction is that it is something existing or incurred by the death. You do not really have to have a solicitor to administer an estate.

Mr. CASSELMAN: You will have to now.

Mr. ROSS (St. Paul's): I take exception to that. I think you do have to have a solicitor, and it is a fee just the same as the surrogate court fees. I am not a solicitor. As I understand it, these solicitors' fees are taxed as well by the taxing officer.

Mr. MARTIN: "Taxing" there means something different.

Mr. ROSS (St. Paul's): I still think it ought to be allowed as a deduction.

Mr. MARTIN: The leader of the opposition all day has been pointing out the severity of this particular bill—

Mr. HANSON (York-Sunbury): No, I have been dealing with the principle; I have raised no question about the rates.

Mr. MARTIN: The hon. gentleman's conclusion in his main speech and his successive observations to-day was, I understood, that this legislation is calculated to lead to the destruction of the system of free private enterprise and so forth.

Mr. HANSON (York-Sunbury): Together with other taxes.

Mr. MARTIN: He has made the observation several times to-night, to which I do not remember the minister addressing himself, that this legislation is not for the purpose of raising money for the prosecution of the war.

Mr. HANSON (York-Sunbury): I do not say that; I say it is not required for the prosecution of the war. The money could be obtained otherwise.

Mr. MARTIN: Apart from the permanency of this legislation, the minister does not say that at the end of the war he proposes to vacate this field, as he has said with respect to the invasion of other tax fields. Nevertheless I think we ought to have it clearly understood, having in mind the fact that the provinces legislate in this field that we are now

entering, that this legislation does impose a measure of double taxation which in peace time it might be very difficult to justify. The minister should definitely say that he was persuaded to bring in this legislation because he had to find money to carry on the war and that, in his judgment and in the opinion of the government, this was regarded as a field which might well be explored for that purpose.

Mr. HANSON (York-Sunbury): That would be going beyond what he said in the budget speech.

Mr. MARTIN: I do not recall that, but there ought to be some statement.

Mr. HANSON (York-Sunbury): The hon. member wants a justification to use when he returns home.

Mr. ILSLEY: I wish to make it clear that we would not have brought in this measure if it had not been for the war and the need of money; but having once reached the point where we decided to introduce it, we do not introduce it as a temporary measure, for the reason stated in the budget speech: It may be that it will be repealed; it may be that my intentions about it or the intentions of this government will not necessarily govern permanently.

Mr. SLAGHT: But they do, so far as we can see.

Mr. ILSLEY: Hon. gentlemen seem to attach a finality to my statement which is flattering; it seems to imply the permanency of the government.

Mr. HANSON (York-Sunbury): Don't fash yourself about that! I am afraid it will stay; it is going to be a money-maker.

Mr. ILSLEY: In answer to the hon. gentleman, it is introduced in order to get money for the prosecution of the war; it would not have been introduced but for the war requirements. On the other hand, it having been introduced, there are reasons in equity why it should not be introduced to apply for a temporary period only, with a view to repeal at the end of that period.

Mr. MacNICOL: When the resolutions were before the committee I asked the minister a question with regard to the words "reasonable funeral expenses." I have in mind the case of a Toronto family, the head of which died some time ago. They had some difficulty with the Ontario government in getting the succession duty adjusted because they had purchased a cemetery lot for which they paid \$800, and the succession duty people apparently thought it was too much. The family bought the lot which they thought the