

the present Session and payment of their usual moving, transportation and living expenses, in the event of adjournment of Parliament for more than one week and subsequent resumption of its sittings.

Resolution to be reported.

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The said Resolution was reported, read the second time and concurred in.

Mr. St. Laurent then, by leave of the House, presented a Bill, No. 7, An Act respecting payment of Sessional Allowances and transportation expenses to Members of the Senate and the House of Commons, which was read the first time, and ordered for a second reading later this day.

The House resolved itself again into Committee of Ways and Means.

*(In the Committee)*

The following Resolutions were adopted:—

#### EXCISE TAX ACT

Resolved, That it is expedient to introduce a measure to amend the Excise Tax Act and to provide:

1. That the excise tax on goods mentioned in Schedule I, section 80A and section 80B of the Act that are at present subject to the rate of ten per cent be increased to fifteen per cent.

2. That there be imposed, levied and collected an excise tax of fifteen per cent on the following:—

- (a) electrical appliances and equipment adapted to household use, viz., blankets; chafing dishes; coffee makers; curling irons or tongs; dish-washers; food or drink mixers; food choppers and grinders; floor waxers and polishers; garbage disposal units; hair dryers; irons and ironers; juice extractors; kettles; portable humidifiers; razors and shavers; toasters of all kinds; vacuum cleaners and attachments therefor; waffle irons;
- (b) firearms and complete parts thereof and ammunition except for military or police purposes;
- (c) motor cycles and all other two or three-wheeled motor-driven vehicles including motors for attachment to bicycles but not including vehicles specially designed for carrying goods or for use by invalids;
- (d) golf clubs and golf balls;
- (e) fishing rods and fishing reels.

3. That there be imposed, levied and collected an excise tax of thirty per cent on carbonated beverages, aerated waters, unfermented fruit juice beverages (not including beverages at least ninety-five per cent of which consists of pure juice of the fruit) and imitations thereof and all other compounded or mixed soft drinks put up in bottles or other containers for sale.

4. That there be imposed, levied and collected an excise tax of fifty cents per pound on carbonic acid gas and similar preparations to be used for aerating non-alcoholic beverages.