

SUCCESSION DUTIES.

EXTRACTS FROM SPEECHES

OF

HON. R. HARCOURT.

FROM BUDGET SPEECH OF 1893.

SUCCESSION DUTIES.

THE receipt of \$758 as succession duties calls for more than ordinary notice. This is the first fruit of our legislation of last session. It is a new and interesting item, and inasmuch as it will from year to year attain to greater and still greater proportions, I will be allowed to repeat some of the observations I made when the Act which provides for these duties was being discussed in the House.

It will be remembered that the preamble of our Act recited that the Province expends very large sums annually for asylums for the insane and idiots, and for institutions for the blind and for deaf mutes, and towards the support of hospitals and charities, and declared it to be expedient to provide a fund for defraying part of the said expenditure by a succession duty on certain estates. Our contributions to asylums and charities had been noticeably generous, and the demand upon the Treasury for these purposes was yearly increasing. The buildings which formerly sufficed to accommodate these afflicted classes became crowded, and it was absolutely necessary, therefore, to incur a very large capital expenditure in erecting a series of new buildings in different localities, and in otherwise providing the requisite increased accommodation. There had been no divergence of opinion in this House as to the necessity or wisdom or justification of such expenditure. This wealthy Province, it was felt, could not afford to turn a deaf ear to the cry of the distressed within its borders, or neglect in any way the afflicted in its midst. While we may regret that these expenditures have increased and are increasing, we cannot say that they ought