

have no authority to deal with a taxation Bill in this way.

Hon. Mr. FOWLER: Why does it come before us if we have not the power?

Hon. Sir JAMES LOUGHEED: We can reject the entire Bill.

Hon. Mr. DANDURAND: I do not admit my honourable friend's statement, because if that principle were adopted, then the Bill would be read at the table and could be rejected on the second or the third reading or in committee pro forma. I claim that in reading the Bill clause by clause we are simply acting in accordance with the resolution passed unanimously by this Chamber whereby we declared that we had the right to amend a money Bill; and my honourable friend joined in that resolution.

Hon. Sir JAMES LOUGHEED: No, I am not prepared to say that I went as far as my honourable friend charges that I did. However, it is undesirable that at this late hour in the Session we should enter upon a discussion as to what the powers of the Senate are in connection with financial measures. As to considering this Bill clause by clause, it is properly within our power to do that, because there might be a clause which would warrant the Senate in rejecting the whole Bill, and hence it is necessary to deal with it clause by clause. It seems to me it is more desirable to impose a tax upon sporting goods than upon clothing.

Hon. Mr. FOWLER: Yes, much more.

Hon. Mr. DANIEL: I would ask the honourable gentleman from Toronto (Hon. Mr. Proudfoot) why he objects to the payments of a tax on billiards and pool tables?

Hon. Mr. PROUDFOOT: They come under the heading of sporting goods.

Hon. Mr. DANDURAND: What objection has my honourable friend to that item?

Hon. Mr. PROUDFOOT: I say we should not impose a tax at all on sporting goods, such as are described in the item which I read. That is the ground that I take.

Hon. Mr. DANDURAND: But why?

Hon. Mr. PROUDFOOT: It is in the interest of the health of the young people of the country not to impose a tax on sporting articles that they are using constantly, day by day.

Hon. Mr. FOWLER: What particular benefit do they derive from playing bil-

liards, for instance, in a super-heated room in the summer time, inhaling bad tobacco and cigarette smoke, etc.? Is that of any particular advantage to the youth of this country?

Hon. Mr. PROUDFOOT: I am quite willing to drop the part of the item relating to billiard tables. I had not observed that billiard tables were referred to particularly in this portion. My motion would be to strike out the several lines at the foot of page 6 and the five lines at the top of page 7.

Hon. Mr. DANDURAND: I would draw the attention of my honourable friend to the fact that there are sporting goods that are very luxurious. Only the other day I saw a rod which was given as a present to a friend of mine, and which cost \$25. I live among people of but ordinary means. My honourable friend to my right knows of rods that have cost \$100. It seems to me that since we are trying to reach the many who can afford to pay the tax, the younger generation should be asked to make a little sacrifice. It will teach them something of responsibility and will help to make them good citizens.

The amendment of Hon. Mr. Proudfoot was negatived.

Subsection 1 of section 2 was agreed to:

On subsection 2 of section 2—excise taxes on excess of price:

Hon. Mr. BOSTOCK: Would the leader of the Government say how the decision was arrived at that tax of 15 per cent should be paid on the excess in the case of boots and shoes, and that a tax of 10 per cent on the total price should be paid in the case of hats and clothing? It seems to me that boots and shoes are just as important as other articles of clothing.

Hon. Sir JAMES LOUGHEED: There is a very much greater range of prices in boots and shoes which permits of this principle being applied to them. You can buy boots at any price up to \$50 if you are rich enough and extravagant enough.

Hon. Mr. FOWLER: I do not quite understand that item about clothing, near the top of page 9.

Hon. Sir JAMES LOUGHEED: For ready-made clothing the price is set at \$45, and for custom-made clothes \$60.

Section 2 was agreed to.

Section 3 was agreed to.