

But whether this be legally the case or not, the essential injustice of the new law is plain enough. If it is not unconstitutional, it is unfair.

Aside from these features, the new law is unjust in that it singles out for taxation a particular industry—and the most laborious and precarious of all the productive industries. I do not mean to say that mining skilfully conducted may not be largely profitable; but it would be folly to deny that it presents peculiar risks, and that the profits of fortunate and well managed enterprises are offset in the calculation of general results by the cost of much fruitless exploration and many deserved and undeserved failures. The stimulus to industry in this field is the hope of exceptional good fortune. This it is that keeps prospectors at work, and commands a perpetual supply of capital for experiments and developments. Consequently, mining less than any other industry can bear a burden laid equally upon the successful and unsuccessful. Yet this law not only selects mining for special taxation, but practically discriminates against the unfortunate by taxing gross products instead of profits or dividends. I am not now saying that this is foolish and suicidal, but that it is unjust.

I might go on to characterise in a similar way the harassing restrictions thrown around mining operations under the law, the system of petty official espionage and tyranny ordained by it, etc. But these are part and parcel of the fundamental injustice which it contemplates.

I will add a few observations as to the unwisdom of the law, apart from its injustice. To make this special aspect clear, let us suppose the new system to be applied to Crown lands and their future occupants only. This was the case, for instance, with the Federal mining laws of the United States, of 1866 and 1872. They concerned exclusively the mineral lands of the public domain in certain States and Territories. It is much to be regretted that the Quebec law was not similarly limited. In that case, it would have furnished an interesting, instructive and not disastrous object lesson to the legislators of the province. For they would have seen very quickly that no capital would submit to its vexatious conditions, and no revenue would result to the government.

Who is going to pay for the privilege of exploring for minerals if the owner of the land has the preferential right to take the mine he may develop?

Who is going to make explorations even on his own land, if every pit he digs must be fenced and kept fenced forever?

Who is going to put money into the development of a mine which he cannot allow to lie idle if he finds that it is temporarily unprofitable, or if he gets involved in a lawsuit about way-leaves or damages or boundaries?

Who is going to bind himself to make monthly or quarterly returns of minute business details to a government bureau, or furnish complete maps and descriptions of all workings? It must be remembered here that the law provides for no use to be made of these data, beneficial to the mining industry. It establishes no body of trained and skilful engineers, whose supervision or