

and it is the same with this government half the time; they do not know what they are doing. I think they are acting innocently; I do not believe they are doing this purposely, intending to hurt anyone. I have every confidence in the Minister of Justice; I think he intends to be fair, but he is like many others—

An hon. MEMBER: Did he not ask the hon. member?

Mr. SPENCE: I did not expect him to ask me. Then there is the sales tax. We now have a federal sales tax of eight per cent, and heaven knows, if we have another three per cent or four per cent added by the Hepburn government in Ontario, we shall have nothing left. They already have a gasoline tax of six cents per gallon, and I suppose they will now increase that to ten cents. There is the amusement tax which should be going to the municipality which enforces the by-laws, but that tax is all going to the province. They are getting all the money from the amusement tax, and I assume they will be allowed to increase that tax as much as they wish without any interference on the part of this government, because they are its personal friends. Then there is this tax on the patronage of hotels. That is imposed in some countries already, and I have no doubt the gold-diggers in Ontario, as well as in the other provinces, will lose no time in imposing it in Canada.

Seriously, I do hope the minister will reconsider this resolution, and will withdraw the proposition entirely. As far as I am concerned I will do anything possible to defeat it, either here, in the senate, in the old country, or in any other place.

Some hon. MEMBERS: Oh, oh.

Mr. SPENCE: My hon. friends need not display so much ignorance by laughing. Probably I have just as much influence some other place as they have, and if I cannot exert it myself I will get someone else to do so. I have that much influence, anyway. I sincerely hope the legislation will not go through, having in mind where the taxes come from to-day. These taxes are always designed to take money from the man in business, and he cannot pay any more than he is paying to-day. Already he is paying more than he can afford. This will be the last straw that will break the camel's back; it is going too far. I do not wish to take up any more time—

Some hon. MEMBERS: Go ahead.

Mr. SPENCE: I like to say what I have to say in a few minutes, and I do not want to take up any more of the time of the house, though I cannot be accused of taking it up to any great extent.

Right Hon. R. B. BENNETT (Leader of the Opposition): Mr. Speaker, I regard this matter as one of some importance. It is a much more important resolution than possibly some of our hon. friends realize. It is the foundation upon which the imperial parliament is expected to pass a statute, for after the statute of Westminster the understanding is that the imperial parliament will give effect to any request made in proper form by the parliament of Canada as to the amendment of our constitution.

I should like to point out that what we are in terms doing is seeking an amendment of an imperial statute. It is the British North America Act, and at the same time it is the constitution of this country. That statute was enacted by the parliament at Westminster, and that parliament only has power to amend it. The proposed amendment to the constitution is dealing with a matter which, as I shall try to point out, is of very great importance. When I recall the plea made by the Minister of Labour (Mr. Rogers) on more than one occasion as to the manner in which amendments to the constitution should be approached I wonder that this resolution is in the form in which it is.

Possibly in view of the fact that so many hon. members are not members of the legal profession it might be well to point out just a few observations made in the privy council as to the nature of our constitution. I do not propose to do so at length, but it may serve some useful purpose in our appreciation of the importance of the matter we are now considering. First of all I should like to indicate that this statute, the British North America Act, is all-comprehensive, so far as our legal and constitutional position may be concerned. Notwithstanding the fact that there were Quebec resolutions upon which it was based the fact remains that those resolutions are no longer pertinent or relative to consideration of the act, from the standpoint of legality, and that we must consider the terms of the statute as construed by the courts.

For instance, one of the earlier references to the act in a judgment of the privy council is in the words following:

When the British North America Act enacted that there should be a legislature for Ontario, and that its legislative assembly