

spirit of the motion made by the honourable gentleman from Alma (Hon. Mr. Foster), and is already taking certain steps along that road. Arrangements are about completed with the great agricultural college of Saint Anne de Bellevue, near Montreal. There will be an institution for the care of soldiers coming from that district and elsewhere, and it was located there especially so that they might derive the advantages to be gained from that agricultural college. The Government of Ontario has placed a splendid institution at Guelph at our disposal. It has workshops and immediately adjoins the Guelph Agricultural College. There again the advantages of that college were a very important consideration in deciding us to take advantage of the offer which was made. I am sure that the report of the proposed committee will receive every consideration from hon. Sir James Lougheed and his colleagues.

Hon. Mr. CHOQUETTE: I wish to congratulate the honourable gentleman who brought up this very important question. When I say that I am a farmer's son, he will understand that I am interested in this question and want to do all that I possibly can to help in this matter. I should like, however, to ask the committee, when they go to these Experimental Farms, not to forget to go to Cap Rouge in Quebec, where there is one of the best farms situated on the shores of the St. Lawrence. It is about 10 miles from Quebec city. I should be glad if they sent as many of these heroes as possible down there, so that they could learn everything in a practical way.

The motion was agreed to.

MINISTER OF OVERSEAS MILITARY FORCES AND PARLIAMENTARY SECRETARIES BILL.

THIRD READING.

Bill 122, an Act respecting the Minister of the Overseas Forces, the Parliamentary Secretary and the Department of Militia and Defence, and the Parliamentary Under-Secretary of State for External Affairs.—Hon. Sir James Lougheed.

COMPANIES ACT AMENDMENT (NON-GAINFUL CORPORATIONS) BILL.

THIRD READING.

Bill U2, an Act to amend the Companies Act so as to provide for the incorporation by Letters Patent of Corporations for purposes other than that of grain.—Hon. Sir James Lougheed.

Hon. Mr. McLENNAN.

NORTHWEST GAME BILL.

THIRD READING.

Bill 100, an Act respecting game in the Northwest Territories of Canada.—Hon. Sir James Lougheed.

INCOME WAR TAX BILL.

SECOND READING.

The Senate resumed from August 29 the adjourned debate on the motion of Hon. Sir James Lougheed for the second reading of Bill 117, an Act to authorize the levying of a War Tax upon certain incomes.

Hon. Mr. CHOQUETTE: Honourable gentlemen, as this proposed income tax is absolutely necessary to the carrying on of the war. I think the Bill is a good one, because it will place the taxes on the shoulders of those best able to pay them. For myself I am sorry to say that, not being one of that class, I do not expect to be called upon to pay many thousands of dollars in taxes. The people who will be most sorry will be either those who are not able to pay the tax or those who are going to be loaded with taxes. What I most particularly wish to say at the present time is that I think the scale of taxes is most unfair. Take the case of men who come under classes c, d and e of section 4 of the Bill. Class c covers those who have incomes of from \$10,000 to \$20,000. This classification is most unfair, because one man may have a large family, and another one may have no children at all, but they will have to pay the same amount in taxes. According to this Bill, a man who has an income of say \$10,500, and who has five or six children, will have to pay the same amount as a man who has an income of \$19,900, and who has no children. It is most unfair; in fact, it is immoral, because it would lead to race suicide in some provinces where the sanctity of marriage is not so well recognized as it is in the province of Quebec. Some people would be inclined not to raise children. It is immoral to put temptation in the way of these people, and the percentage of families who have no children and who have an income of between \$10,000 and \$20,000 is very large. I call the attention of the Government to this fact. I think it would be well to have some amendment to remedy that condition. Something should be deducted in the case of a man who has a family.

Hon. Mr. EDWARDS: Is it understood that there will be free discussion in committee on this question?