Hon. Mr. Connolly (Ottawa West): It might very well. So far as an increase in the impost is concerned, there has been a firm opinion given to the Senate. I think the understanding always has been that in no circumstances can the Senate increase the impost. That opinion was given many years ago, in conformity with sections 53 and 54 of the British North America Act, by very prominent leaders of the legal profession—Eugene Lafleur, Aimé Geoffrion and W. N. Tilley.

Hon. Mr. McCutcheon: But the Senate can decrease it.

Hon. Mr. Connolly (Ottawa West): On the question of decreasing it, since I became a senator, sitting either on this side of the house or on the other side, I have seen and heard leaders stand and say that even a decrease—because of the effect it would have upon ways and means—would be resisted by the other place and resisted by the Government.

Hon. Mr. McCutcheon: But they were wrong.

Hon. Mr. Connolly (Ottawa West): They have said this repeatedly. Many honourable senators will remember that we made certain amendments when the Estate Tax Act was brought before us here. One of them was a minor amendment—what we suggested was done later through the Income Tax Act—but because there was a possibility of an increase in the revenue, even a very minute one, the amendment was resisted. Honourable Senator Macdonald (Brantford) will remember this particular case.

Hon. Mr. Macdonald (Brantford): You resisted it.

Hon. Mr. Connolly (Ottawa West): No. We were in opposition at the time.

Hon. Mr. Macdonald (Brantford): I did not press it.

Hon. Mr. Connolly (Ottawa West): In any event, the amendment was resisted and the Senate then did not insist upon it.

The suggestion made by honourable Senator Flynn certainly deserves consideration. However, it is not to that point that I have been speaking; I have been referring more particularly to bills which have an incidental monetary consideration in them. For the most part such bills are non-contentious. I would hope that we could deal with more of them. So far we have dealt with quite a number. I intend to refer in a few minutes to the work which has been done thus far by the Senate this session. I think we are doing fairly well in having new legislation introduced here first. If I may say so without appearing boastful, the legislation which is initiated here benefits as a result of the work done by the Senate and particularly by its committees.

Hon. W. Ross Macdonald: May I say a word in answer to the inquiry made by Senator Flynn? I would remind him and other honourable senators that there have been times when the other place has refused to accept an amendment to a financial measure, a taxation measure, although the amendment made in this chamber had no bearing whatever on the financial aspects of the measures. It was an amendment with respect to the administration of the act. However, the other place would not accept it; they took the attitude that it was a financial measure and the Senate could not amend it.

Hon. Mr. McCutcheon: We should not have agreed to it.

Hon. Mr. Macdonald (Brantford): I might say we did not, and the result is that the bill died on the Order Paper.

Hon. Mr. Choquette: The result would be that we could never make an amendment to such a bill in those circumstances.

Hon. Mr. Flynn: It was a matter of policy in the other place to refuse an amendment made here. What we are discussing this evening is the question of our own rules.

Hon. Mr. Macdonald (Brantford): The reason they gave on that occasion was that the bill was a financial bill.

Hon. A. J. Brooks: Honourable senators, I do not intend debating this matter tonight. As a matter of fact I doubt if I could debate it at any time to any extent. We all agree, I am sure, that if there is any possible way in which our honourable leader can increase the work of the Senate, we would be all in favour of it. As we know, while we have dealt with a large number of bills in the Senate, we are capable of dealing with a far greater number. We have not only the time to do so, but so far as our members are concerned we also have the ability to do so.

With reference to what the honourable leader has said, may I ask this question: Is