

EXPLANATORY NOTES.

1. The effect of the amendment to section eighty-three is to increase the tax on wines (except sparkling wines) from seven and one-half cents per gallon to fifteen cents per gallon and further, to increase the tax on champagne and all other sparkling wines from seventy-five cents per gallon to one dollar and fifty cents per gallon, pursuant to the Budget Resolution of the 12th of September.

2. The definition of "dwelling" is added to the other definitions contained in section eighty-five respecting consumption or sales tax under Part XIII of the Act.

3. Schedule II to the Act is amended so as to impose a tax of two cents per pound on carbonic acid gas and similar preparations pursuant to the Budget Resolution of the 12th of September.