

MONTREAL

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HOMŒOPATHIC HOSPITAL.

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### HOW THE WAR AFFECTS HOSPITALS.

The managers of the charitable institutions of the United States are beginning to realize how the freeing of Cuba will affect the work under their charge. The federal Government has imposed a war tax of five per cent. on all legacies of \$10,000 and upwards. A Philadelphia correspondent of the *Medical Times* of New York writes that the managers of the hospitals and institutions of learning there are deploring the loss which the imposition of this tax will mean to the funds which annually go to the support of "those people who are sick, out of a home, and out of employment."

It would appear that the State of Pennsylvania already taxes such legacies five per cent., and the addition of the Cuban war tax imposed by the federal Government is felt to be an unnecessary and grievous burden. It is stated that during the coming year the Pennsylvania Hospital will show bequests aggregating possibly \$300,000, a large portion of which will come under the war revenue tax. The correspondent quotes Provost C. C. Harrison as

saying that "such a tax will have the effect of driving away large bequests. It will have a very deterrent influence upon people disposed to leave in their will large sums for charitable purposes, and it is a most unwise measure."

The good people of Philadelphia would, no doubt, be surprised to learn that under the beneficent laws of the Province of Quebec charitable institutions pay a Government tax of ten per cent. on every legacy they receive, no exception being made to those under \$10,000 in amount. As Provost Harrison truly says, such laws have a deterrent effect upon bequests by will, as we have seen in a recent case, where a good friend of the Montreal Homœopathic Hospital has just given it \$10,000 towards its endowment fund with the double purpose of enjoying the pleasure of the giving and the satisfaction of knowing that every cent of the donation has been made available to the Hospital.

If the result of such excessive taxation should be to increase to any considerable extent the practice of living as opposed to posthumous giving, the legislation which brought it into being will have served a beneficent purpose not contemplated by its makers.

Will the lady who paid 50 cents subscription to the Record to Miss Aikin at the Hospital on June 17th, kindly send her name and address, as they were omitted to be taken. The subscription cannot be correctly credited till this information is had.