

the population. Lloyd George says that to-day, without France, the war would be at an end, that, great as is the sacrifice of Great Britain, it is nothing to that of France; that the spirit of the French people is the mystery of the present war. In France they encourage large families; here we do nothing. We declare by this legislation that the mere fact that the man is married, although he has no children, places him on the same footing as the man who may be called upon to rear half a dozen or a dozen children. The minister should reconsider that point. I make this appeal in the best interests of the country. Canada wants a native population in preference to a foreign population, and I think that, all things considered, we should make the married man or the married woman who assumes the responsibility of bringing up children—and we all know what a burden that is these days, with the high cost of living—is entitled to the first consideration of the state, not only for himself or herself, but for the sake of the children.

Mr. PROULX: The Minister of Finance said this afternoon that he intended to reduce the exemption for unmarried men to \$1,500. Did he consider the dependents whom the unmarried may have to support?

Sir THOMAS WHITE: No.

Mr. PROULX: I think it would be more just to reduce the exemption to \$1,000 to an unmarried man without dependents, \$1,500 for an unmarried man with one dependent, and \$2,000 for an unmarried man with two or more dependents. An unmarried man may have his mother or young brothers and sisters to support, and may be in the same position, in regard to the burden on his financial means, as a married man with children. In France the tax is graded on the principle of the number of dependents a man has to support, either children, or parents, or brothers, or sisters.

At six o'clock, the House resumed and then took recess.

After Recess.

The House resumed at eight o'clock.

PRIVATE BILLS.

Considered in committee—Third Readings.

Bill No. 105, to incorporate The English Valley and Hudson Bay Railway Company.—Mr. Webster.

Bill No. 114, respecting The Montreal Central Terminal Company.—Mr. Girard.

[Mr. Marcell.]

Bill No. 96, to incorporate Dominion Good Roads Association.—Mr. Achim.

Bill No. 113, for the relief of William Henry Bishop.—Mr. McCraney.

WAR TAX UPON INCOMES.

CONSIDERATION OF BILL IN COMMITTEE.

The House again in committee on Bill No. 117, to authorize the levying of a war tax upon certain incomes.—Sir Thomas White—Mr. Rainville in the Chair.

On section 4—Income tax:

Mr. A. K. MACLEAN: I wish to join with those hon. members who have taken the position that subsection 1 of section 4 does not impose a sufficiently heavy rate of taxation. It has been urged as a justification for the imposition of an income tax that we are enacting a military service measure. It is said that because we are possibly to have conscription of men, we should, therefore, have conscription of wealth. That in itself is a pretty good ground for increased taxation, and I do not dispute that view as presented by hon. gentlemen this afternoon, but rather do I affirm it. There is a further reason for augmenting our revenues, and upon that ground alone this Bill is justified. We are spending in this country from \$850,000 to \$900,000 a day for war purposes. That will amount to something over \$300,000,000 a year. The Minister of Finance informed us a few days ago that for the quarter ending June 30 of this year there was a surplus of about \$37,000,000 which might be applied to war expenditures. If the balance of the fiscal year produces a similar result financially, there will be, from current revenue, a surplus of about \$140,000,000 to apply to war expenditures. Our necessity in this country for a large revenue will be as great next year as this year. It will be almost as pressing five years hence as it is to-day. Therefore the maximum revenue from the present time on for a number of years will be the greatest amount that we can possibly exact from our people without doing injustice to any class. We should not model our rates of taxation under this legislation on the income tax legislation of the United States. They have barely entered the war. It is true that in their first year they contemplate an expenditure of about \$11,000,000,000, and they have already increased the rates in their Income Tax Act. I anticipate that next year there will be a further increase and possibly the following year a still further increase. When comparing the two coun-