

I am not opposed to succession duty taxes; I think nobody is; they are necessary; but when we are taxing succession, let us tax what is actually succession, that is, an interest to which somebody succeeds from the deceased. Let us not rove all over the field of taxation and, under pretence of taxing succession, as in this case, tax in reality an amount of money which comes from the employer, a stranger to the widow of the deceased.

Hon. Mr. ROBINSON: There are several succession duties levied at the present time. For instance, estates have to pay succession duty, not only to the Dominion, but also in many cases to more than one province. I hope the Dominion Government will be able to make such an arrangement with the provincial governments that persons handling estates will have to deal with only one succession duty and not have to spend a great deal of time making up statements for three or four succession duty departments. It would be a great relief, I think, and a great help to business generally, to have just one succession duty.

Hon. Mr. COPP: May I say just a word in reply to the honourable senator from Ottawa East (Hon. Mr. Coté). I quite agree with his suggestion. Various suggestions were made also in the other House, and cases of extreme difficulty were brought to the attention of the Minister for consideration. The honourable gentleman opposite has said he is not opposed to succession duties. I am not either, except for the difficulty and the labour involved in making out returns in compliance with the law. I hope this Bill will clarify the Act so that the preparation of returns will not be so difficult in future.

The motion was agreed to, and the Bill was read the second time.

THIRD READING

The Hon. the SPEAKER: When shall this Bill be read a third time?

Hon. Mr. COPP: With the consent of the Senate, I would move the third reading now.

The motion was agreed to, and the Bill was read the third time, and passed.

The Senate adjourned until to-morrow at 3 p.m.

THE SENATE

Friday, July 31, 1942.

The Senate met at 3 p.m., the Speaker in the Chair.

Prayers and routine proceedings.

SUSPENSION OF RULES

MOTION

Hon. J. H. KING moved:

That Rules 23, 24 and 63 be suspended for the remainder of the present session in so far as they relate to public and private bills.

He said: Such a resolution as this is customary at this stage of the session, when Parliament is about to adjourn or prorogue, and I think we had better follow the usual practice.

Hon. JAMES MURDOCK: Honourable senators, I am under obligation to my honourable leader for bringing this motion before us. In fact I think I am responsible for it, because yesterday I advised him and His Honour the Speaker and two or three others that for the duration of this session I was going to insist on the application of the rules, that is, a notice of two days for a second reading and one day for a third reading. I believed when I took that position that my honourable leader would do just what he has now done—propose a suspension of these rules altogether.

Now we come to a discussion on the question of dispensing with Senate rules and regulations. The other night, as you know—and please understand that I am not particularly complaining—I was told that the rules did not permit me to bring before the Senate certain evidence, which I thought not unimportant, in connection with the Taffert divorce case, and it was then suggested that what I was doing was in violation of the Criminal Code. I was told that I could not put anything of that kind on the record, and I regarded it as rather peculiar—

The Hon. the SPEAKER: Is the honourable senator speaking to a question of privilege?

Hon. Mr. MURDOCK: No; I am speaking on the motion to dispose of these three rules for the remainder of the session. The motion that is before the House is:

That Rules 23, 24 and 63 be suspended for the remainder of the present session in so far as they relate to public and private bills.

That is what I am speaking to.