If Americans are not prosperous why are our boys and girls going over there at the rate of fifteen to twenty thousand a month? Why not admit the true situation and follow the example of practically every nation in the world to-day and put on a tariff that will mean something, a tariff that will give confidence not only to the people of Canada, but also to other nations so that people will come and settle in this country and help to develop our great natural resources.

We have in Canada to-day legislation and railroads to meet the needs of a population of fifty millions of people, and the eight million people we have are obliged to pay the taxes and carry the load that fifty millions of people should be carrying. If the government would adopt a policy that would give confidence and work to the people of this country, instead of our people going to the United States, the Americans would be coming over here.

At the present time, Mr. Speaker, we are allowing American publishers to flood this country with magazines and periodicals, which are doing nothing more nor less than educating our boys and girls to become citizens of the United States; and not only that, but hundreds of thousands of dollars are going out of this country annually to the United States to buy perfumes and cosmetics advertised in these same journals. Let the government put a prohibitive duty on these magazines and encourage the publication and the reading of Canadian magazines. Educate our people first of all to be Canadians, and you will have less demand for free trade in this country.

There is just one thing I overlooked—I do not want to detain the House as it is getting

late. But, instead of the sales tax, and instead of the troublesome income tax that bothers everybody in making up their returns, and which some pay and some do not-keeping a record of everything sold makes an endless amount of work-I would say if the government have got to raise money-and must do so to pay off the debt of this country—the only fair way to do it is through a land tax. I know it would be hard, I know a lot of people will object to that, but it is a most simple tax to collect, and it is easily collected through the municipalities. man who has land or property pays the assessment and the poor man who is living in a rented house and is struggling to get along, has no tax to pay. This sales tax hits the man who can least afford to pay; it hits the labouring man, the consumer, on his clothing, on his boots and shoes, on his canned goods, on everything that he has to buy, and he is the man that can least afford to pay the tax. Therefore I say the government should consider some other form of taxation.

Now, Mr. Speaker, I must say that I am entirely opposed to the budget. Let me emphasize again, what we must have in this country if we are going to build up Canada, is a good constructive tariff. If I had the framing of it I would say put on a tariff so high that nobody could fly over it with an aeroplane and so deep in its foundations that a submarine could not dig under it.

On motion of Mr. Preston the debate was adjourned.

On motion of Mr. Graham the House adjourned at 12.45 a.m.