

respect to the carrying on of business and the various taxes that might be levied upon it by the provinces under the new authority for indirect taxation. They have their rights, as the leader of the opposition well knows, and as the ex-Secretary of State well knows, for they are both members of the legal profession, in which they stand high. If there is an attempt on the part of the legislatures to pass legislation which does not come within that section and the section that is proposed by way of amendment, there is recourse to the courts. My hon. friend from St. Lawrence-St. George this afternoon read extracts from judgments of the privy council in reference to the question whether various acts were *ultra vires* or *intra vires*, which were taken there on appeal either from the Supreme Court of Canada or directly from the supreme courts of the respective provinces.

All men are human. Every hon. gentleman in this house, the premier of every province, the governments of the provinces and the members who support them or who sit in opposition, are all apt to make mistakes, and if they do the courts are there to decide whether or not anything that has been done by a province with respect to indirect taxation comes within the purview of the rights and privileges of the provincial legislature, or within the rights and privileges of the parliament of Canada or under the new authority to be given through the imperial parliament, on petition of the parliament of Canada as set out in this resolution.

Certain new powers are being extended to the provinces in these dark days, though they are not so dark as they were; they are getting brighter every day. As Coué used to say: Every day in every way I am getting stronger and stronger. There is a lot of Couéism on this side and a lot of hooeyism on the other side, and the only thing is for hon. gentlemen opposite to have courage and faith. I say to them: Believe in the Prime Minister of Canada; believe in the great and sturdy stock from which he came; believe in his hopes and ambitions and in his fine desires, which are not selfish even to an infinitesimal degree. It is men of this calibre who will lead the country back to prosperity and have Canada take her place in the galaxy of nations that make up the great British commonwealth.

Mr. BENNETT: What about the resolution?

Mr. FINN: I would say to the right hon. gentleman that it may be a case of sour grapes with him, but I am paying a well deserved compliment to the Prime Minister of Canada.

[Mr. Finn.]

Caesar spoke once, and Mussolini spoke also; but there was a Mussolini who was not across the water, and he is not so far away that, if I had a few yardsticks, I might not be able to touch him on the shoulder.

Mr. BENNETT: What about the resolution?

Mr. FINN: When my right hon. friend asks me, "what about the resolution?" I put that very question to him: What about the resolution? Is he going to vote for it? My right hon. friend has been silent and silence gives consent. The hour is growing late; the time for voting is near at hand, and while the burning candle holds out the right hon. gentleman has still an opportunity to express his views on this subject. I shall be pleased to listen and to follow, and in so far as I can will agree with him. And that is saying a great deal. A gentleman who owns one of the great newspapers, or rather a chain of newspapers, in the United States, said that the world would be a happy place if it were not for the "ifs" and the "buts," and it seems to me—I hope this is not unparliamentary—that the "if-ers" and the "butters-in" are not on this side of the house. I will not say where they are, but I see quite a few of them around me. It is well to have a little bit of revelry, a little sunshine and pleasantry, but it is splendid to be serious, as I believe my right hon. friend the leader of the opposition desires me to be, and as I hope he will be if he speaks this evening.

As regards this power that will be conferred upon the provinces by amendment to section 92, subsection 2, "indirect taxation within the province in order to the raising of a revenue for provincial purposes," there is no provincial premier who is sane who will undertake to do things under that clause as amended, unless he feels sure that the people of the province are behind him, and has consulted his legislature before he undertakes to do it, and he cannot do it without legislation. And if the legislatures, composed of members sent there for that purpose, pass upon the amendment and the purpose to which it is proposed to apply it, can any person complain of that course? Is there anything wrong about that? Is there any sinister motive in the resolution as brought down in this house by the Minister of Justice in order that there shall be free discussion on all sides of the amendment it is proposed to submit to the imperial parliament to give wider authority to the provinces? If in the judgment of this house or of any future parliament this power is used by any province to an extent that was not intended, it is competent for the people of Canada to