charge. One of the employees, Mr. John Gordon, conceived the idea of a cooperative transportation company. In 1932 fifteen of the employees made a first contribution of five dollars each towards the purchase of a car, and to-day that transportation association is perhaps the most successful cooperative concern in the Dominion of Canada. It carries 441 men to their labours each day and brings them back. The result has been that another similar organization has been established to transport men some ten or twelve miles from the southeast and another to transport men twenty miles from the north to Trail.

These cooperative transportation societies carry members only, and they were of the opinion that they were exempt from income tax. The Minister of National Revenue (Mr. Ilsley) was generous enough to extend the time for payment of penalty and interest until the matter could be looked into. Section 2 of chapter 24 of the Income War Tax Act, 1930, sets forth that cooperative associations of farmers, live stock men, dairymen, poultrymen, fishermen are exempt from income tax, as well as societies of a like nature. I am going to ask the minister if he will not, early this session, consider my suggestion that the Income War Tax Act of 1930 be amended so as to exempt also these transportation cooperatives from the tax.

Under the harbours and piers act, as amended last session, the Minister of Transport was authorized to recommend to the government the appointment of wharfingers, or controllers as they are called, and to collect tolls on all farm products and merchandise passing over public wharves. While that is all very well for the larger wharves, it is certainly an innovation so far as the wharves on the lakes and rivers in the interior of British Columbia are concerned, because there is not a wharf there with a community of many more than a thousand people behind it, and very few with that number. The people using these wharves have had the use of them for as long as forty years in some cases, and they never heard of such a thing as paying tolls to use the wharf. It is true that some ten years ago one wharfinger was appointed, but he lasted only two weeks. Subsequently there was not another until June last, when at a place called Renata on the Columbia river one was appointed. What was the result? The people absolutely refused to pay tolls of any kind; they simply landed their produce on the beach and carried it up over a gangplank.

I cannot conceive of anything which the people of that district are going to oppose more strongly than a proposal that the farmer be required to pay tolls on the little bit of produce he takes to market, and that the merchant pay tolls on the little bit of merchandise which comes over the wharf in a community where there are no more than from three to five hundred people. These farmers and the people of the district generally have a hard enough time to keep off relief. Most of them manage it by sending a little bit of produce to market, and now they are asked to pay tolls on a side of beef, a case of eggs, or anything else which they take to market and hope to sell. I want to say to the Minister of Transport with all deference that he might just as well try to change the course of the Columbia river as to try to make these people pay wharf tolls. The idea is impractical and simply impossible, and that has been demonstrated by the fact that during the last six months the wharfinger at Renata has been standing there and not one case of produce has gone over the wharf.

Why should these people be asked to pay toll? Are people who use the post office called upon to maintain the post office building except as general taxpayers throughout Canada? The residents living behind these wharves contribute their share of taxes to the consolidated revenue fund, and there is no sense under the sun in attempting to collect fees from them on the farm produce they send over these wharves. As a matter of fact, the majority of people using these wharves are English settlers who were brought to Canada during the boom days when the government was spending three million dollars a year to encourage immigration. Unfortunately the lands have materialy decreased in value since then, and there are not the same opportunities for people to make a comfortable living along those lakes. So I do hope the Minister of Transport will reconsider his inclination in that direction. If he will have some officer or officers of his department visit the Arrow lakes and other lakes in the southeastern section of British Columbia, I am sure that their report will convince him of the injustice and impracticability of appointing wharfingers and attempting to collect fees and tolls from the farmers and residents in that district.

Last session I presented to the house the case of a resident in my district who, on bringing in a radio from the United States, was confronted by solicitors of the radio patent holding company and charged a royalty. He was also served with notice that if he brought in another radio it would be subjected to confiscation and destruction. The question of radio patents has been referred to the tariff board and I am perfectly confident that when it makes its report it will contain very

[Mr. Esling.]