entirely different from that of the other three western provinces, and is still in a position of inequality in connection with payments from the public exchequer. Of that there can be no doubt. I mention that because it has two significances. One is because of what my friend said yesterday, but I mention it for another reason, and it is this: Is it desirable to nibble at this question?

Mr. MACKENZIE KING: What is the view of the great leader of the Tory party?

Mr. BENNETT: The observation of the Prime Minister does not advance it any. He has at least views which are coherent, and will express them; they will be founded upon his appreciation of the difficulties of the situation which confronts us, and questions such as that which he has just asked will not solve any problem connected with public finance. I have the right to express my views and I propose to do it. They may not be acceptable to the government; I regret it if they are not, but that will not deter me from expressing them. I am dealing only with the first branch.

Mr. MACKENZIE KING: The leader of each party has a right to express his views, and I think a like respect is due to the position of each.

Mr. BENNETT: If the right hon, gentleman would just practise that there would be no difficulty at all. I commend him to a reading of his own words, and if he puts them into practice he will find it much easier to get along.

Mr. LAPOINTE (Quebec East): Let us have reciprocity.

Mr. BENNETT: Exactly; that is what I said. One would expect that courteous answer from the Minister of Justice.

I was proceeding with the first branch of the case and pointing out that there are two reasons why I direct attention to these matters. One is that the whole problem of public finance to which the Minister of Labour refers in this article is one of the gravest character and affects this country in a way that he indicates; I commend a reading of that article as indicating the seriousness of the problem. Is it desirable now to take this step as an effort towards a solution of the problem? This step is going to do what? Clothe the province with the power to impose taxation by indirect methods on retail sales, and having regard to our constitutional position to confer such rights with such limitations as may be desir-

able upon municipalities. Is that a step forward? Does it ease the problem? Can it possibly be a solution of it? Does it in any sense assist us in its ultimate solution? I think not. Differences of opinion may arise as to that. The Minister of Justice may have one opinion, the Minister of Finance may have another, but I do submit that you cannot deal with this problem of public finance and of the relations between the province and the dominion in connection with public finance by simply nibbling at it as we are doing in this resolution. It is not possible to arrive at a solution of the problem by this process. It means that you confer upon the province the right to impose indirect taxation with respect to retail sales, with limitations. That is all. Therefore, I submit that a resolution of this kind is not calculated to assist in a solution of the problem, and that the government, rather than proceeding with this resolution and asking the imperial parliament to pass such legislation should, in the words of the Minister of Labour, institute steps to ascertain just how the problem may be dealt with, if possible, and then proceed to deal with it in a way that will commend itself, not only to a particular class in the community but to the provinces and the dominion as well.

With respect to the second branch of the resolution. I can only repeat that I protest against this assumption of inferiority on the part of either the dominion parliament or the provincial legislatures in asking for a grant of powers when powers are being exercised from day to day and from month to month of the quality and kind for which authority is now being sought. This is not only unsound, but I submit it is quite unfair to the imperial parliament itself. That parliament is bound to enact this legislation, coming from Canada as it does by way of resolution of this parliament, and we put them in a very false position if we ask them to confer powers upon us which we say we do not possess but which we have been using for many years. I think that is a fair state-

I summarize the position which I submit to the Minister of Justice. I submit it to the Minister of Justice as though he were a judge sitting upon the bench listening to the pleas of counsel and determining in his own judgment how they should be acted upon. I have no purpose to serve save an earnest desire that in dealing with our constitution we should deal with it in accordance with settled precedents. I believe that the difficulty in the framing of this resolution has arisen because of a belief that there was an analogy