

## The Legal News.

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### PROVINCIAL POWERS OF TAXATION.

The provincial legislature, in imposing a tax upon Banks and other corporations, may be assumed to have acted experimentally. The precise extent of provincial powers can hardly be ascertained with certainty until a province tries to overstep the mark, just as a person shut up in a dark chamber will not know the size of the apartment until he has groped about and encountered the surrounding walls. In this instance the legislature passed a statute which would answer the purpose very well, so far as the raising of the required revenue was concerned, but the Court has discovered as many defects in it as existed in the famous definition of a crab. The taxation is indirect, and the province has only the power of direct taxation; it is borne chiefly by persons who are not inhabitants of the Province, and the legislature has only the power of taxation within the Province; it affects banks and banking, and these are matters wholly beyond the control of the provincial legislature. The decision of Mr. Justice Rainville is only in the cases against banks, but it is obvious that, at all events, the first two grounds for the dismissal of the action in *Lambe v. Ontario Bank* will apply to most of the suits against other corporations. It is understood that the case is to be taken to appeal.

### JUDICIAL OPINIONS.

The *Ohio Law Journal* says:—"We have received so many communications and so many personal appeals from those who are among the best lawyers in the State, asking what can be done to induce the Supreme Court and the Supreme Court commission to write shorter opinions than usual, and to report *only* those cases entirely novel or involving new legal propositions; that we mention the matter at the risk of being considered meddlers. The tenor of the criticism is not that there exists any prolixity, or that the opinions of the court are at all tedious or long drawn out. It is ad-

mitted that every sentence written by each of the judges is full of pertinent meaning. It is only suggested that less might be said. That where authorities are cited in support of the rulings, the simple citation ought to be made to suffice, leaving it to others to draw the conclusions or find the logic of the application. That the Supreme Court need not formulate any argument to justify its rulings; that where the question is new, the reason for the decision may be briefly stated; and where there is a departure from the usual course of decision, that the opinion of the court ought not to be circumscribed.

"The Supreme Judicial Court of Massachusetts is constantly cited as a model, and it must be confessed that that court is wonderfully frugal in the matter of words. The fact of the matter is that some judges of lower courts, who have had but limited experience on the bench, seem inclined to believe that their reputation for erudition depends to an extent, upon the length of their written opinions; while attorneys generally consider that when a judge disposes of a question in a few words, he is master of the authorities and their relation to the case at bar. Attorneys who lose a case in the Supreme Court find great consolation in a lengthy opinion, although it concludes by ruling against them; as if their argument had almost won the court to their view of the case.

"The Supreme Court of Pennsylvania recently, in a case wherein seven eminent lawyers had argued eloquently and learnedly for three days, decided the case and told why, in *two lines*—less than twenty words. It is recorded that the attorneys were not seen "abroad" for as many days, and yet the case was righteously decided and fully reported.

"The statement of this case will occupy several pages of the reports, and the opinion will simply say: 'The judgment of the lower court is affirmed on the authority of *Doe v. Roe*, 49 Penn. St. 50.' How many cases might be boiled down to something like these dimensions and marked in the weekly record 'no further report,' we of course cannot say. There may be some and may be none. As an item of news we simply assert that many adhere to the belief that there are some, while others will not admit as much."