without declaring that it was imposed "in "order to the raising of a revenue for prov- "incial purposes."

It is a mere waste of time to interrogate sub-section 14 to find in it any special authority to tax. It establishes a local right and its corresponding duty. The local authorities have to provide for every institution, which falls within their jurisdiction, precisely in the same way, whether the statute uses the word *maintenance* or not. The *raison d'être* of this ingenious mode of extending the local taxing power by affecting the proceeds to a particular account does not exist. Furthermore it is prohibited by section 126.

The argument under sub-section 16 has been entirely overlooked. It may just be as well also to notice here, that no attempt has been made to answer the argument that the so-called tax is not properly a tax, but a charge for a service, which the Government is only obliged to perform under the conditions it chooses to impose. There can be no doubt the Provincial Legislature could order its officer not to receive exhibits; if so, it can scarcely be denied that the Legislature might by an Act prohibit the reception of an exhibit unless it had a piece of coloured paper pasted on the corner. And that is what it did, the price of the piece of coloured paper being merely an incident.

All this is so transparently clear that one scarcely wonders that their Lordships should have declined to pledge themselves to the very extreme pretension that the local Legislatures can only raise money by direct taxation, and by licenses of a limited character.

Their Lordships say: "With regard to the third argument, which was founded upon the 65th section of the Act, *it was one not easy to follow*, but their Lordships are clearly of opinion that it cannot prevail." When an argument *cannot prevail*, it is a consolation—a minor one perhaps, but still appreciable—to know that one's argument is not easy to follow. One may have been misunderstood, and that is not necessarily the fault of the disputant. Besides, hazy expression is not always a sign of an illogical mind. It must, however, be admitted that the argument drawn from the 65th section is not easily seized. It must, notwithstanding, have something to recommend it, for it was suggested by one of the judges in the Queen's Bench, and it was adopted, with alacrity, by the two dissenting judges in the Supreme Court. The argument appears to be this: Section 65, in itself not a very intelligible enactment, in effect, reserves to the Lieutenant Governors of the provinces of Ontario or Quebec, all the powers, which under the pre-existing laws belonged to the Governor General, "as far as "the same are capable of being exercised "after the Union in relation to the govern- "ment of Ontario and Quebec respectively."

Section 32, cap. 169, C. S. L. C., provides that the Governor may, from time to time, impose such duties as he thinks fit on any proceedings in any court in Lower Canada, which duties shall be paid over to the sheriff to form part of the Building and Jury fund.

The building and jury fund is an asset of Ontario and Quebec, conjointly, and, by partition, it falls to the share of Quebec. Sects. 113, 142.

By section 126, all portions of pre-existing duties and revenues which are reserved to any province, and all duties and revenues raised by a province, in accordance with the special powers conferred upon it, form its consolidated revenue fund, to be appropriated for the public service of the province.

Therefore, it is contended, the Lieutenant Governor had the right, by Order-in-Council, to impose the tax of 10 cents for the filing of each exhibit, and that by law, as it now stands, it necessarily fell into the consolidated revenue fund of the province. What the Lieutenant Governor could do alone, the whole legislature, of which he is a part, can surely do. It is the Imperial Parliament that ordered that such revenues should go into the consolidated revenue fund, and not into the building and jury fund.

To this the Privy Council answers: "What has been done here is quite a different thing. It is not by the authority of the Lieutenant Governor in Council. It is not in aid of the Building and Jury Fund. It is a Legislative Act, without any reference whatever to those powers, if they still exist, quite collateral to them; and, if they still exist, and if it exists itself, capable of being exercised concurrently