## PROFESSIONAL TAX.

To the Editor of ONIARIO MEDICAL JOURNAL.

SIR,-In my last letter I promised that, in this, I would endeavor to satisfy even you that the professional tax was never required to meet the legitimate liabilities of the Council. To reach this end, it will be necessary to quote figures, and figures are dry details which most readers would gladly Since, however, the Financial Returns, recently submitted to the Council by its Treasurer, were supplied to every practitioner in the province, first in loose sheets, and, subsequently, in the Annual Announcement for 1892-93, pp. 201-211, it may reasonably be assumed that they are still in the possession of all. Instead, therefore, of entering into details, it may suffice to give resultsleaving it to your readers to verify these, by careful examination, and a reference to the Financial Returns. Should you, however, venture to challenge the absolute accuracy of my figures, or the correctness of my conclusions, I shall be ready, of course, to vindicate them in a subsequent letter.

In 1874, the Council approached the legislature seeking power to tax the medical electorate. Finding the government of the day indisposed to grant the authorization sought for, it untruthfully alleged that it was in financial straits, that its income was insufficient to meet its . anual liabilities, and that, unless the permission asked for were given, the Medical Act being a public Act, the government would have to supplement the Council's ordinary income by an annual subvention from the public purse. Under the pressure of this artful threat, the government weakened, and, being moved thereto also by the assurance given that the proposed tax was designed to be merely a temporary expedient to tide the Council over present difficulties, and to enable it to secure a suitable Hall for its examinations, very weakly suffered the Act of 1874 to become law. That it did so unadvisedly is now very generally conceded. It was its obvious duty to thoroughly inform itself of all the facts of the case, before permitting a body, with such anomalous relations, to obtain power to tax one of its two constituencies, while carefully exempting the other from all money contributions whatever. This duty, unfortunately, it neglected, and it even accepted, on trust, the misrepresentations

made as to the necessity of the impost. We must remember, however, that, twenty years ago, medical men were quite as apathetic as now, and very much less united, and that, consequently, it seemed to be no one's business to disabuse the government of its misplaced confidence. Very few of us, in fact, were permitted to know that any movement was being made to tax us, until after the legislation had been secured. Some of the territorial representatives were opposed to the complot, but their objections were overborne, and it was presented to the government as the concoction of the Council as a whole. The device was, as is now very well known, the contrivance of the schools. These not only inspired it, but also promoted it with all the influence they could bring to bear on the government and the legislature. Moreover, that nothing might be wanting to render the tax both galling and detestable to the electorate, they very unadvisedly stooped to accept, as their confederate and principal agent in lobbying the measure through the House, the late Dr. D. Campbell, formerly President of the Homoeopathic Board. The entire scheme -ungenerous in its conception and grossly unjust in its applicationwas thus concealed, in its inception, from the general profession, was based on misrepresentation and furthered by craft, and, on these grounds, I have ventured to say, elsewhere, that the Act of 1874 was obtained "fraudulently." When someone cognizant of the whole facts of the case, after carefully comparing the results given below with the Financial Returns, can show that any milder term as fitly characterizes the entire transaction, I shall be quite content to adopt it.

Now, Sir, you and your friends, when confronted with unpleasant facts, numerically expressed, appear to imagine that you can explode the whole case against you by a vague or general denial of the accuracy of the figures. May I venture to suggest that your readers have possibly been surfeited with light fare of that kind, and that they would now like something more substantial. With pencil and paper in your hands, and the Financial Returns spread out before you, kindly, then, proceed to explicitly prove or disprove the following statements:

(1) In no single year prior to 1874, nor in 1874 itself, was the Council without a handsome surplus