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**THE CHEAP MAGAZINES.**

WE are approaching the summer season when books and periodicals may be put outside the window and in the doorway to attract passers-by. There is no reason why a special effort should be made to sell the cheap magazines. They sell themselves. To give them the most prominent place, to throw regular lines into the background so as to trot out a row of cheap magazines is poor policy. Some dealers give them far too much "show"; they really require very little pushing, and there is so small a margin of profit that labor is thrown away. The dealer will say: But I must keep them, for customers ask for them. No doubt; but that does not justify undue efforts and the giving up of the best places in the window.

The more expensive magazines give a respectable margin of profit, and such publications as The Century and The Canadian Magazine should be encouraged. One of our subscribers in a city west of Toronto says he worked up a sale of twenty-five copies of The Canadian Magazine where formerly three only had been the usual thing. The Canadian is a first-class maga-

zine; each month its table of contents contains something timely and striking, and the topics dealt with cover every province in the Dominion. Being distinctly national, and as it still sells for 25c., there is reason for encouraging it as far as possible.

**DEPARTMENT STORES.**

SINCE our last issue the legislative fight against department stores has spread to Canada, and Mr. Middleton, one of the members for Hamilton, has introduced the following bill in the Ontario Legislature:

1. The council of any city having a population of over 30,000 inhabitants may pass a by-law or bylaws for the purpose of imposing upon any departmental store carrying on more than three distinct classes of business, a special tax in respect of each additional class of business; and in imposing such business tax, the same may be regulated in and by by-law so as to provide either a uniform tax in respect of each additional distinct class of business or the same may be graded in such a manner as may seem proper; provided that no such by-law shall be passed or take effect, under the authority of this Act, without having been carried by a two-thirds vote of the members of the council present and voting thereon.

2. This Act shall not take effect until the 1st day of January, 1898.

As the House is closing up its business so as to adjourn before April 15th, it is hard to see what chances Mr. Middleton's measure has of being fully discussed. If it does not come up this session, however, it probably will next year, as the agitation promises to go on.

A valued correspondent, whose letter appears elsewhere, asks for an outline of the

Illinois bill to check and properly tax the big stores. We therefore present an outline of it as follows:

The bill divides articles for sale into 75 different classes. These classes are grouped together so that a store may carry a certain number of lines. For instance, a dry goods store would include the following lines:

**DRY GOODS.**

Classes 1 to 8: Fabric in pieces and manufactures of silk, ramie and other vegetable fibre. Cotton, linen, wool woven and felted, and mixtures of wool and fabrics of hair, alpaca, rubber, etc. Ready-made dresses, gowns for ladies and children, habits and costumes. Knit goods, hosiery and corsets. Gloves, woven of leather and skins. Laces, embroideries, notions, trimmings, artificial flowers, fans, hand or needle work, etc., Parasols and umbrellas. Rubber goods, caoutchouc, gutta percha, celluloid, and zylonite clothing, mackintoshes, capes, coats, etc.

**CLOTHIERS AND FURNISHERS.**

Classes 9 to 16: Men's and boys' ready-made clothing. Shirts, collars, cuffs, cravats, suspenders, braces, etc. Gloves and mittens. Draper and tailor and trimmings for tailors. Hats and caps and felt goods. Furs and fur clothing. Traveling equipments, valises, trunks, toilet cases, fancy leather work. Umbrellas and canes.

**SHOE STORES.**

Shoe stores would take in class 17. boots and shoes and shoe findings.

**JEWELERS.**

Classes 18 to 20: Watches, clocks, spectacles, eye glasses, opera glasses; jewelry and ornaments; gold and silver mounted umbrellas, canes, pens, pencils and pocketbooks. Gold and silver and