

Prairie (Mr. Leader) permitted himself to be mulcted out of forty-two cents in his case, to be mulcted out of two cents on every five gallon can of cream that you sell, that is your own fault. It is rather interesting to me to know what taxes our friends to the left would willingly pay. I object as they do and as strongly as they do to these nuisance taxes. I cannot imagine anything that is a greater deterrent to business that interferes with the ordinary, smooth running of business, that indirectly is the cause of more heavy losses than these nuisance taxes. The sooner this country can get rid of them, the better it will be for the business of Canada. But so long as we have taxes to pay and debt to meet, I do not know where we are going to reach my hon. friends to my left unless we get at them through the milk tickets or in some other way. I will tell the hon. member for Mackenzie (Mr. Campbell) that I believe the stenographer who takes his letters in the morning pays more in taxes to this Dominion than nine-tenths of the people of his constituency. The people of the cities are taxed. They are not willingly taxed, but they pay. They pay grumblingly, but not with too much grumbling. I should like to know where it is in taxation that our friends to the left come forward and settle with their country. It is not in income tax.

Some hon. MEMBERS: Why?

Mr. RYCKMAN: It is only a very little in sales tax. Some hon. members ask "why" in regard to the income tax. The smallest fraction, under one per cent of the income tax of this country, I understand, is paid by the farmers.

Some hon. MEMBERS: Why?

Mr. RYCKMAN: How are they going to be reached? "Why", they say. Because there is a special income tax regulation covering them.

Some hon. MEMBERS: No.

Mr. RYCKMAN: There is. The ordinary clerk in a manufacturing establishment anywhere throughout Ontario has to pay upon everything that he buys. It is well known that the clerk in the office of the manufacturing establishment or in the shop pays more in taxes than the ordinary farmer does. I am not pleased by any means at the opportunity of getting even, because we can never do that; but one hon. member to-night inveighed against the city from which I come because it was found that some taxation was oppressive. I might tell him that 23 per cent

of all the taxes that are paid in this Dominion are paid in and through the city of Toronto. I think the situation of the farmer is not as bad as it might be. It is better and getting better and, therefore, we might expect that on a matter of five gallons of cream they might be willing to pay or to have the dealer who buys from them pay the two cent tax.

Mr. GARLAND (Bow River): Did the hon. gentleman state that 23 per cent of the taxes of the Dominion were paid by the city of Toronto or the residents of that city?

Mr. RYCKMAN: About 23 per cent of the revenue collected by this Dominion is paid in and through the city of Toronto.

Mr. GARLAND (Bow River): That is different.

Mr. McBRIDE: The hon. member for East Toronto (Mr. Ryckman) has referred to the people in this section of the House as paying no taxes. He seems to think that the Progressives do not pay any taxes, and he refers to the people of Toronto as the ones who pay the taxes. I am a farmer, and I might say that I paid last year over \$12,000 in taxes.

Mr. WARNER: I did not intend to speak for very long, but things are in such a shape that I shall have to take longer than I expected to do. It is late and I do not want to detain the committee longer than is necessary, but I should like the committee to understand the situation before it takes action in regard to this matter. I have a certain amount of pity for my hon. friend to my right (Mr. Ryckman), who has been pointing out how the farmer is escaping taxation. I intend to show, before I finish my remarks, that the farmer is not escaping taxation by any means and that he is paying under this arrangement more than his share. I believe also he does in a good many other ways. I will, however, pardon the hon. gentleman on account of ignorance on his part.

Mr. RYCKMAN: Tell us how you pay.

Mr. WARNER: I have not time to quibble over these matters. I want to show the unfairness of my hon. friend's statements. Several hon. members have discussed the exemptions already made. I should like to say something about that, but I do not feel like spending any time on it, because everyone knows that every fifty dollars that is issued in a cheque ought to pay its own share, whether it does or not. That is, every fifty dollar cheque should have a two cent stamp, and if the cheque is for a greater amount than fifty