

if this land had been governed aright, a great many of our present day problems would be solved. The problem of our debt, for instance, would be solved without any trouble, also the National Railways debt. In my own province we could settle thousands of families. There are farms there where houses and barns have been built in years gone by which would cost more to build to-day than you could buy the house, barn and land for; there are thousands of such cases. On some of these farms there is no person living except the father and the mother. The others have left in years gone by for the west, or have gone into something else, and the old people are left there alone. Therefore, I would favour a very strong immigration policy indeed, only let us be careful in picking the immigrants that come to this country.

I am sorry the Acting Minister of Finance (Mr. Robb) is not in his seat, for I have a few suggestions to make to him. I have been an advocate of an export duty on wheat. That is the first thing I would suggest to the minister. I do not know what our western members will think of it, but I do not think an export duty would reduce the price of wheat in Canada one cent. I would put an export duty on our wheat going to the United States of 42 cents a bushel. I advocated that a year ago, as soon as the duty was put on across the line. Some people say they will hit us back in some other line if we do that. Well, that is their business. If they choose to do that, all right; I have nothing against it. But I think such a tax would be the greatest boon to this country at the present time. We farmers in Ontario could double our output in five years if we could get as cheap bran and shorts as we got fifteen years ago. Then they cost ten and twelve dollars a ton, while the average for the past five years has been twenty dollars and twenty-five. I am not speaking of last fall, when I paid thirty dollars for bran, and I do not think you could buy it any cheaper to-day. The great need of Ontario to-day is cheap feed.

I would also put an excise tax on automobiles, or raise the luxury tax by five or ten per cent on all cars costing over \$800 or \$1,000. I think the man who can buy an automobile that is worth \$3,000 could easily pay double or treble the tax he is now paying.

I would also put an excise tax of ten per cent on leather, or else reduce the present tariff by that amount.

I would put a three per cent tax on all watered stock in this country. I have not

[Mr. William Black.]

been able to get any exact figures as to the amount of watered stock, but I will guarantee that such a tax would bring us in the ordinary revenue required in this country.

Mr. BENOIT: Why not ten per cent?

Mr. BLACK (Huron): That is perhaps more than the man is receiving on his stock. I think it should really be five per cent, but one or two with whom I have talked the matter over think that would be too high. I think we would easily derive between fifty and a hundred millions from such a tax.

I would also favour putting a small direct tax on the people of Canada, and lay that money by for a sinking fund to meet our obligations as they come due. Suppose it was a tax of one mill on the dollar. We had such a tax in the county of Huron during the war, and it did not cost the government of this country one dollar to collect it. It is the cost of collection that is the trouble with the income tax and the tariff tax to-day. Some men say it only costs so much to raise the revenue of this country by means of the tariff, but I will guarantee that for every dollar of tariff tax that goes into the treasury of this country, three dollars comes out of the pockets of the people.

Mr. BENOIT: Would this direct tax be a tax on capital?

Mr. BLACK (Huron): No, on the assessed value, one mill on the dollar. I forget what we raised in the county of Huron in those few years that we had the tax. The collector of taxes in the different municipalities could collect that tax, along with the other taxes of the township. It would not cost more than a few dollars to collect. The tax could be collected in the same way in the cities at practically no expense, and could be handed over to the government.

Mr. BENOIT: The tax would be applicable to real estate, I suppose?

Mr. BLACK (Huron): I would assess real estate the same as any other assessable property. I would not assess incomes for this tax.

In regard to our National railways, I would voice the sentiments of some hon. members of this House in favour of a re-valuation of the whole system from beginning to end. If we had to add to the public debt of this country the difference between the present value and the re-valuation, we would be further ahead than we are to-day the way it is. No doubt at the time the Canadian National railway system was taken over, conditions were something like those prevailing