

# FULL TEXT OF PROPOSED BUDGET MODIFICATIONS

(Continued from Page 1)

Now, it would be strange if, out of all these things, we did not learn something and find some ground upon which to make some changes. In all these facts we have decided to propose certain changes for your consideration.

## TAX ON "SOFT DRINKS"

I have already mentioned confectionery. We proposed to put a tax of 10 cents a gallon on what is commonly called "soft drinks." Complaint was made that as the resolution read it discriminated against the "bottled goods" and turned business into the hands of the soda fountain man, who escaped.

What we are proposing here is to take in the soda fountain man, applying to him an ad valorem tax of 5 per cent., and as respects the remainder we reduce the tax from 10 cents to 5 cents. I think the 6 cent tax in the way will largely meet the objections that are raised. I do not think it will be found necessary to increase the price of the bottle which was being, say at 5 cents. I think the small tax of 5 cents will probably be absorbed and not reach the consumer. However, that is to be seen in the future.

## TAXES ON BEER AND CIGARETTES

In the case of ale, beer, porter and stout, we have proposed a tax of 15 cents per gallon. We propose that it shall be reduced to 12½ cents.

In the case of cigarettes we have proposed an increase of excise from \$6 to \$9 per thousand. We now make it \$7.50 per thousand. Sir Henry Drayton—The existing tax on cigarettes being how much?

Mr. Fielding—The excise was \$6. We proposed to make it \$9, and now we are making it \$7.50.

We are proposing to add to the exemptions from the sales tax two items, fertilizers and dried beef pulp, the fertilizer being what its name implies and the dried beef, beef pulp, being something the farmers will recognize.

## MAXIMUM FOR STAMP TAX

In the case of the stamp tax the present tax is 2 cents on all cheques. We had proposed to make it 2 cents per unit of \$50. We still keep that principle, of a unit of \$50, with two cents on each \$50, but we place a limitation on it. We provide that the graduated tax shall extend up to \$5,000, which would mean a tax of \$2. It has been shown very clearly that very many large transactions, involving apparently a great deal of money, are handled on exceedingly small margins, and if these are subject to the heavy tax first proposed, it would really wipe out the profits, and would work a great hardship.

We propose that the maximum tax should be \$2. The rate will remain two cents per unit of \$50. The large proportion of the cheques of the country are \$50 or less, and this will remain as at present at two cents. On all cheques above \$50 the graduated tax will apply until we reach \$5,000. That will mean a sum of \$2, and from there on there will be no increase. It will be a \$2 tax on everything.

In the case of stock transfers there is a tax of two cents per share. We had proposed to make it 5 cents per share. We now propose to make it three cents per share, but we will include bonds as well as stocks, so that we think in that way we will probably see a slight falling off in the revenue.

Sir Henry Drayton—Is that per unit of \$100 in the bond?

Mr. Fielding—The same as stock.

Sir Henry Drayton—But in a unit of \$100 bonds.

Mr. Fielding—Yes, it is two cents per share already. Now we make it three cents per share. I have not the exact words of that. I think it is intended to make it a unit, but I would like to speak on the reservation.

On beet root sugar we proposed an excise tax which would have netted 49 cents per 100. We propose to make it 24 cents per 100 pounds.

## TAX ON RAW LEAF

Canadian raw leaf tobacco has a tax now of 5 cents upon it. We did propose to remove that tax as respects the portion of the raw leaf sold to the Canadian factory, because when it goes in there and later on comes out, we get the tax on the manufacturer's article. There remained a tax on that portion which was not to be added to the factory. It has been represented to us that there is a very large quantity of raw leaf tobacco on hand almost unsealable, and that where they got a sale of it it does not command more than 6 to 10 cents a pound at the most. It would mean a tax of 5 cents on goods which in some cases had to be sold at 7 or 8. There we have concluded to abolish the tax altogether.

## NEW TAX ON RECEIPTS

We propose to put a tax on receipts. There is an English tax on them now of twopenny, I think. We propose in the case of receipts that up to \$10 they shall be exempt, but for every receipt of \$10 or upwards we propose a tax of 2 cents—simply a straight tax.

## CIGAR TAX READJUSTED

In the case of cigars we had proposed a readjustment of the duty, the object of which was to make the tax on the cheaper cigars a little less and on the medium cigar the same as at present, and on the higher priced cigar—the rich man's cigar—the tax would be increased. The duties are somewhat readjusted, as will be seen in the notice, but the substance is the same. The higher-priced cigar will pay a little more, the medium cigar will be as at present, and the lower-priced cigar will be a little cheaper.

Sir Henry Drayton—That will be a change in the classification. Do you carry the exemption of \$120?

Mr. Fielding—There will be a readjustment of the figures, but substantially it will be what I say. We are not aiming to get more revenue out of it, we were aiming to cheapen the lower-priced cigar. That is the essence of the whole movement. To do that the medium-priced cigar pays the same, the higher-priced a little more and the lower priced cigar a little less. Any change made is to correspond with that.

## TAX ON AUTOMOBILES

In regard to automobiles. We had proposed a tax of 5 per cent. to be levied on automobiles up to \$1,200, and 10 per cent. on the larger and more expensive vehicles. We propose that the 5 per cent. shall apply to all automobiles up to the cost of \$1,200, whether they be small or large, and the 10 per cent. will apply to the excess. The small automobile costing up to \$1,200 will pay 5 per cent. The more expensive will pay 5 per cent. up to \$1,200 and 10 per cent. on the balance. The figures are the same, but there is a little readjustment in the way they stand. All bona fide sales of automobiles up to the 23rd May shall be made exempt from taxation. That will apply not only to automobiles owned in Canada, but to the imported automobiles, provided they can prove a bona fide sale and that they shall be entered into Canada not later than the 1st July coming.

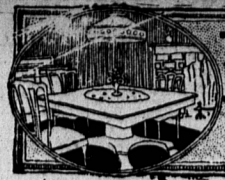
## DEPRECIATED CURRENCY

I think I have mentioned all the important items. There are some minor ones I will not trouble about, except the question of depreciated currency. I have referred to the past history of the matter. The effort of the late Government was to obtain a standard of valuation by valuing the mark and determining that value should be put upon it, having regard to various considerations. The way we are trying to do is, we are not thinking of the value of the mark, but we propose to have the value of articles determined by the standard of the English value. If two parcels come into Canada on the same day, one being from England and one from Germany, both of the same character, the value shall be determined by the value of the English article, if the articles are made in England of like value. Where the articles are not made in England, and therefore you cannot get the English standard of value to serve your purpose, you take the value in a neighboring country where the currency has no substantial depreciation. We might take Holland or Switzerland or some of those countries where there is no substantial depreciation. The standard is the English value. Whatever is the English value of the articles we will take as the value of the foreign country, in any case in which there is a depreciation of currency. We have approached it on a different way from my friends opposite, and perhaps we shall reach the same purpose.

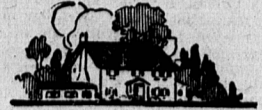
## FACE SERIOUS SITUATION

I think I have spoken of all the important changes. I need not say that an increase in taxes is not a very agreeable thing for any Government. I have told more than one friend that by the time I got through the budget I do not expect to have a friend on earth, but I am going to ask the House and country to regard this Budget as an earnest effort to meet a condition, which, however we may regret, it faces us, and which we must face seriously and courageously. With all the taxes we will get under the new system, we will fall short of all the needs of the year, and whoever may stand here a year hence may have to adopt some other means of taxation. But I say that in the Budget that we are presenting to the House we have carried taxation about as far as we think the country can stand it, and though there will be differences of opinion here and there as to the method, we hope that on reflection this Budget will recommend itself to the country as an earnest effort to meet conditions which face us and which I am sure we will agree must be faced bravely and courageously. (Liberal cheers.)

On motion of Hon. A. K. Maclean, the debate was adjourned.



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## Hopeful Predictions Fulfilled in Building

Half Year's Total of New Work in Canada Will Reach Record Volume.

Earlier this year doubt was expressed as to the ability of building in Canada to show any early and appreciable recuperation. Today there is no longer any doubt; one may say unqualifiedly that building is the liveliest industry in the Dominion. Recent developments fully bear out hopeful assertions previously made by MacLean Building Reports Limited, that conditions favorable to a revival of construction were rapidly crystallizing.

To view broadly the changes which have taken place, wild plunges in the material price barometer are no more. A conductor may at least submit estimates on a piece of work with some equanimity. Labor, on its side, has settled down contentedly to perform an honest day's work at a generous wage; it would no longer appear that important readjustments are due in this department. Surprisingly little time has been lost this spring through wage disputes.

The half year's total of Canadian construction will be a comparatively high one. If the month of June measures up to May, the first six months of 1922 will account for a shade over \$130,000,000 of fresh contracts awarded, according to the MacLean figures compared with less than \$112,000,000 a year ago. This increase of 16 per cent in the monetary value of new building really represents an increase of 46 per cent in actual volume, the simultaneous drop in costs being taken into account. The \$130,000,000 aggregate is well above the record for 1919, generally considered a year of phenomenal activity, the monetary value of new work was higher, but the actual volume of it, according to a careful estimate, was smaller, inasmuch as prices were then abnormally swollen.

The favorable developments of the last two or three months are but an earnest of still better results to come. For large scale resumption of operations, such as has occurred in Ontario, was deferred throughout the West as a result of last autumn's agricultural calamities. But the West has usually been quick to "come back." Now that the present season's crop is off to an auspicious start, it is a commonplace that the West will follow Ontario's lead if Nature smiles bountifully on the coming season's harvest.

It has been one of the few misfortunes of the situation that the increase in building activity has not been distributed a little more evenly over the whole Dominion. Ontario has been enjoying a veritable boom, but conditions have been unworldly quiet in the Maritime and Prairie Provinces. Over \$68,000,000 of the \$96,000,000 total above mentioned, is credited in the MacLean Building Reports to the Province of Ontario. The larger cities, too, seem to be claiming more than their share, partly at the expense of the country at large. Thus, Toronto, Montreal, Winnipeg and Vancouver are all well ahead of last year. Winnipeg presents a most striking example of recent improvement. Figures for the first quarter of the year show building permits of only \$399,000 in that city, while in a single following month \$1,301,250 of permits were recorded, Winnipeg being on the threshold of the West, the renewed activity may be of good arguement for the whole Western district.

To those who can raise the capital at the time is ripe to build. Nothing lower in costs can be hoped for by delaying. In the United States the tremendous rush of new work this year has already resulted in a slight upturn in costs, and, while a similar upturn is not anticipated in Canada for a while yet, the near-

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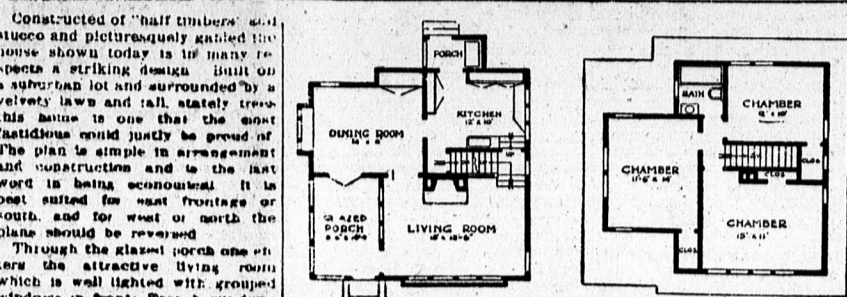
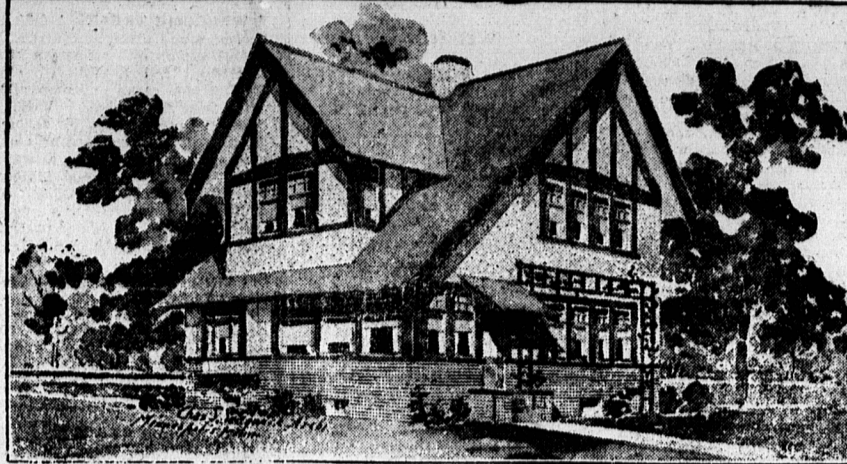
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## ENGLISH HALF TIMBER DESIGN DESIGNED BY CHAS. S. SEDGWICK



Constructed of "half timber" and stucco and picturesquely gabled the house shown today is in many respects a striking design. Built on a superb lot and surrounded by a velvet lawn and tall, stately trees, this house is one that the most fastidious could justly be proud of. The plan is simple in arrangement and construction and to the last word is being economical. It is best suited for east frontage or south, and for west or north the place should be reversed. Through the glass-paned entrance enters the attractive living room which is well lighted with grouped windows in front. French windows opening onto the porch add light and charm to this room. There is also a fireplace with one central chimney for both it and the heating plant. In the rear are the dining room, kitchen and screened porch on which there is space for the refrigerator. Upstairs are three bed rooms and bath room. Each room has a nice sized closet and each is well lighted. The interior woodwork downstairs is of birch with floors of white maple. Upstairs the woodwork is painted white with floors of birch. The exterior is faced with dark pressed brick to first story window sill and stucco above the gables are shown with half timbers. All outside woodwork is stained dark brown, and the roof is moss green, thus combining a pretty color scheme. The total size of this house is 28 feet by 27 feet and it is estimated that it would cost between \$4,500 and \$5,000 to build, this estimate being exclusive of the plumbing and heating.

who put a dollar into building operations at the present moment may do so with the perfect assurance that he is getting better value for his outlay than at any time during the last two and a half years.

ARCHITECTURE  
Canada is Conservative But Americans Want New Types

Copy cat! Copy cat! You have heard the children shout in derision at the little wretch who has stolen the big idea from a class-mate. It is the same with musicians and artists as with school children. Originality is a nation of copy cats. The worst Americans have reached the point of development where they are hurling this charge at themselves—"Copy cats!"

Is it true? The Christian Century of Chicago thinks it is horribly true in architecture, particularly in the building of Gothic churches on this continent. "Gothic sacrilege" is the gentle term. It hinges at St. John the Divine in New York. "Copy cats!" That is what it means to call the Wall Street multimillionaires, who are paying for that enormous structure.

"A blundering copy of monuments from a sincerer age, imposed on our civilization by an iconoclastic minority of ecclesiastics and artisans, in whom neither religion nor art runs deep enough to express the aspirations and realities of their age." So says the Christian Century concerning the New York Cathedral. How Bishop Manning, Financier Morgan and Architect Cran must blush! But not so Bertram G. Goodhue, designer of the Nebraska Capitol, Cran's former partner who is putting on the flat, prairie around Lincoln, a strange structure which shall be visible for forty miles away; nor so Jacobs of New York, who combines his town residence, architect's offices and tenants' flats in one narrow frontage on a crowded street.

Perhaps Yale University will have to plead guilty to the charge of imitation and plagiarism, for the Harkness tower is nothing but Gothic. All orthodox persons will defend Yale and sneer at Nebraska. A few exuberant spirits will rejoice that ground was broken at Lincoln for the greatest experiment ever undertaken to create an American style of architecture.

The new state capitol of Nebraska is a war memorial and skyscraper combined with legislative, judicial and executive buildings. On the ground floor in the great quadrangles are the wonderfully-lit offices for the civil servants. The roofs of the legislative chambers, library and supreme court room just peep above the office portion. Elevators run up the tower, which is eighty feet square, broad enough to contain offices on every side. Just beneath the roof is the museum of war relics. A gigantic figure, the Sower overtops all. The architect Goodhue boasts that no known style of building has been followed. The tower is concrete, steel and glass. The offices are actually business offices. Tradition, which demands that all American capitol shall have domes, is rudely shattered. Won't Nebraskans shout "Copy cat" if anyone dares to follow their precedent!

But will anyone follow? England is building war memorials which fit into her landscapes as snugly as if centuries old. Canada is building cathedrals which glory in the Gothic tradition. The Toronto and Halifax Catted-

als are but examples of the tendency in the Dominion, among Anglicans and non-Anglicans alike, toward the reproduction and development of mediaeval Gothic. This country is British enough to abhor non-Christian styles in churches and new-fangled styles in other public buildings.

There is, however, a marked tendency since the war toward radical departures in the United States. Whether the aspiring arches of Yale or the concrete towers of Nebraska are the "grotesque sacrilege" of this age, is a question which must be left to the reader. Meanwhile, Nebraska is spending five millions on "an elevated building which could be at once an object of beauty and a source of inspiration, with a tower eighty feet square, and terminating in a graceful dome of colored or gilt tile."

Whatever else may be said about the capitol and capitol that have been named after Lincoln, it cannot be said that they are conservative. If the architect has imitated no layman will be able to excuse him of such a merit or demerit; for nothing quite like the proposed building has been found either in the Aztec ruins, or in Pompeii, or Babylon.

And the capitol is an office building. Many builders of public buildings have threatened to make them office buildings. None have succeeded; witness the Toronto City Hall, Nebraska's elevators are the hall mark of its utilitarianism.

As a war memorial this is a poor office building. To tuck a war museum up under the roof of the dome is not to make a war memorial.

Too many people are wishing their marriage licenses would expire. Only thing Wall Street farmers raise are prices. China fell for a shell game—war. Elinor Glyn says boys obey flappers like dogs. That's puppy love. Sometimes it looks as if they tax everything except their judgment. Dandelions are in bloom and roses will be later. What the world needs is a wireless look-up for a dress.

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