

**Government Revenue.**—The taxation of motor vehicles, garages, chauffeurs, etc., is becoming a lucrative source of government income. In every province the operation of automobiles and motor cycles is dependent on their carrying a license duly issued by the various authorities, while similar licenses permit the maintenance of garages and the driving of cars or trucks by hired chauffeurs. The accompanying table (35) shows the government revenue by provinces for the calendar year 1922, illustrating, at the same time, the more important sources from which it is derived.

**35.—Revenues from the Taxation of the Sale, Distribution and Operation of Motor Vehicles, by Provinces, for the calendar year 1922.**

Provinces.	Passenger Cars.	Trucks.	Motor Cycles.	Dealers' Cars.	Garages.	Operators and Chauffeurs.	Fines.	Miscellaneous.	Total.
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Prince Edward Island.....	43,366	1,670	77	480	-	785	-	264	46,801
Nova Scotia.....	364,993	44,363	1,294	7,571	-	7,827	577	-	426,625
New Brunswick.....	268,982	24,152	564	3,236	346	2,804	2,239	-	302,323
Quebec.....	1,168,806	271,675	9,785	20,715	8,388	333,708	91,280	75,113	1,979,470
Ontario.....	2,888,123	468,800	14,033	33,719	18,687	30,129	-	23,939	3,477,430
Manitoba.....	484,370	2	2,464	12,403	-	26,564	-	2,392	528,193
Saskatchewan.....	811,321	2	1,368	15,148	333	3,490	-	14,696	846,356
Alberta.....	695,632	-	1,902	8,041	-	5,735	-	334	716,873
British Columbia...	-	-	-	-	-	-	-	-	897,075 <sup>3</sup>
Yukon.....	-	-	-	-	-	-	-	-	911 <sup>3</sup>
<b>Total.....</b>	<b>6,725,593</b>	<b>810,660</b>	<b>31,487</b>	<b>101,313</b>	<b>27,754</b>	<b>411,042</b>	<b>94,096</b>	<b>116,738</b>	<b>9,222,057<sup>1</sup></b>

<sup>1</sup> Total includes \$159 and \$5,229 collected for transfers of cars in P. E. Island and Alberta respectively.

<sup>2</sup> Included in revenue from passenger cars.

<sup>3</sup> Details not available.

**Motor Vehicle Acts and Regulations in Force.**

The following is a brief synopsis of the laws and regulations in force in each province.

**Prince Edward Island.**—Under the Motor Vehicles Act, 1922, and regulations, all cars must be registered in the office of the Provincial Secretary. In addition to a registration fee of five dollars, and a marker fee of one dollar, an annual tax of 80 cents per 100 pounds weight is payable on the 1st of May, but this is not required of non-residents unless the car is used in the province during more than eight weeks in one year. Chauffeurs must be 18 years of age, all other drivers of cars, owners included, must be 17 years old and must be licensed. Every car must have a lock, or other device, to prevent it from being operated when left unattended. The speed limits are, in cities, towns and villages 12 miles an hour, on approaches to steep descents, bridges, or highway crossings, 10 miles an hour, on roads outside cities or incorporated towns on which the driver has not a clear