

Insurance.—The Life Insurance Act, c. 9, deals in detail with the application of the Act, contracts, insurable interest, policies on the lives of minors, beneficiaries, proof of claim, limitation of actions, trustees and payments into court.

Taxation.—C. 4, the Income and Personal Property Taxation Act, deals in its various parts with general provisions as to taxation, taxation of incomes, of personal property, of certain corporations and persons, assessment rolls, proceedings and rights of appeal and with recovery of taxes. C. 5 imposes a tax of 2 cents a gallon on gasoline manufactured or imported into the province and provides for its collection.

(Acts of the 2nd Session of the 40th General Assembly, begun Mar. 17, 1925).

Administration of Justice.—C. 7, an Act respecting the Supreme Court of Judicature, provides for the constitution and powers of the Supreme Court and deals with its sittings, circuits, assizes, etc.

Agriculture.—The Act incorporating the Silver Black Fox Breeders' Association is amended by c. 17 with respect to annual meetings and the appointment and duties of officers. C. 18 incorporates the Prince Edward Island Dairymen's Association.

Companies.—C. 6 provides that all persons or corporations holding shares of capital stock of extra-provincial corporations shall furnish the Provincial Treasurer with certain information as to such holdings. The Voluntary Winding-up Act, c. 9, provides regulations for such termination of corporation affairs.

Education.—C. 1 amends the Public School Act with respect to conveyance of pupils and the borrowing of money for school purposes.

Finance.—C. 4 authorizes the issue of debentures to pay off bank overdrafts and amounts received by the government from certain persons. C. 14 authorizes the expenditure of \$718,655 and of \$60,000 to defray expenses of the public service for the years ended Dec. 31, 1925 and 1926 respectively.

Highways.—C. 2, amending the Road Act, provides for the appointment of 3 road commissioners to supervise and inspect public highways in the province.

Legislation.—C. 11 amends the Statute Law, chiefly with respect to game, children of unmarried parents, solemnization of marriage, and the application of the Interpretation Act.

Miscellaneous.—C. 8, the Coroner's Act, provides for the appointment of coroners and the holding of inquests and subsequent procedure. C. 12 authorizes the establishment of an interprovincial home for young women at Coverdale, N.B. C. 19, the United Church of Canada Act, provides for the union of the Presbyterian Church in Canada, the Methodist Church and the Congregational Church of Canada, as provided by c. 100 of the Dominion Statutes, 1924.

Taxation.—C. 3 amends the Income and Personal Property Taxation Act, chiefly respecting the taxation of insurance companies. C. 5, the Succession Duty Act, provides for the collection of taxes from the estates of deceased persons and provides regulations governing their collection.