

vinces, except Saskatchewan, collected gasolene taxes which amounted to \$6,104,716, in 1927 to \$7,615,907 and in 1928 to \$9,151,735; thereafter, gasolene taxes were collected in all provinces and amounted to \$17,237,017 in 1929, \$20,956,590 in 1930 and \$23,859,067 in 1931.

The provincial revenues from the liquor traffic have increased considerably of late years. The adoption of government control of the sale of liquor in one province after another, until now it exists in all but Prince Edward Island, where prohibition is still in force, has resulted in trading profits, licensing revenues, and permit fees, all of which have swelled the provincial revenues. Prior to the adoption of government control such revenues were not available to the provinces. In 1925 the total revenue collected by all provinces from the liquor traffic was \$8,964,824; in 1926 it was \$11,609,392, increasing to \$16,793,656 in 1927. In 1928, it amounted to \$22,755,212, in 1929 to \$27,599,687, in 1930 to \$33,248,056 and in 1931 to \$32,128,693. The method of control varies somewhat as among the provinces. In the majority of cases there are independent commissions or boards to administer the provincial Liquor Traffic Acts, but the accounting and trading profits are shown somewhat differently in the various provincial public accounts reports.¹

Fiscal Years of the Provinces.—The fiscal years of the provinces end as follows: P.E.I., Dec. 31; N.S., Sept. 30; N.B., Oct. 31; Que., June 30; Ont., Oct. 31; Man. and Sask., April 30; Alta. and B.C., Mar. 31.

¹ See the Bureau of Statistics' report "The Control and Sale of Liquor in Canada".

24.—Ordinary Revenues of the Provincial Governments for their respective fiscal years ended 1930 and 1931.

A.—PRINCIPAL ITEMS OF TAXATION.

Province and Year.	Taxation of Corporations, Land, etc.	Succession Duties.	Motor Vehicles.	Gasolene Tax.	Amusement and Race Track Meetings.
	\$	\$	\$	\$	\$
Prince Edward Island. 1930	248,201	25,946	145,996	141,059	7,684
1931	232,524	11,640	136,075	151,128	8,167
Nova Scotia. 1930	862,230	311,720	994,104	810,508	183,125
1931	876,842	256,415	1,133,759	870,073	180,532
New Brunswick. 1930	497,561	198,982	874,998	650,808	110,247
1931	504,711	293,941	864,823	693,587	97,863
Quebec. 1930	4,402,551	5,294,274	5,424,587	3,972,039	
1931	3,983,883	6,697,262	5,412,980	4,405,160	
Ontario. 1930	4,021,082	11,229,439	5,446,759	10,756,836	3,128,599
1931	5,476,921	9,504,814	5,516,671	10,950,645	2,590,106
Manitoba. 1930	2,006,009	1,033,564	1,152,451	768,834	436,933
1931	2,098,351	452,023	1,121,049	1,184,793	352,879
Saskatchewan. 1930	3,048,475	468,893	2,017,630	981,907	44,357
1931	2,506,295	323,007	1,884,486	1,918,833	36,966
Alberta. 1930	2,478,650	897,802	2,023,414	1,793,252	398,844
1931	2,211,166	552,767	1,693,757	1,931,608	290,257
British Columbia. 1930	8,388,258	836,937	2,239,418	1,086,347	463,679
1931	8,222,544	558,790	2,185,975	1,753,256	418,130
Totals, All Provinces. 1930	26,553,017	29,298,757	20,321,307	20,956,590	4,771,463¹
1931	26,113,237	15,650,659	19,952,575	23,859,067	3,974,900¹

¹ Revenues from amusement taxes and race track meetings, collected by municipalities under Public Charities Fund, not separable: Provincial Government's share is treated as extraordinary revenue in Quebec and Ontario.