

### 6.—Provincial Government Funded Highway Debt and Annual Charges Thereon, 1938-40

NOTE.—Provincial Governments report for their respective fiscal years ended on the dates indicated in Table 1, p. 606.

Province	Highway Debt Outstanding			Annual Interest, Sinking Fund and Capital Payments					
	1938	1939	1940	1938	1939	Details, 1940			Total
						Interest	Sinking Fund	Payment of Capital	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
P.E.I.	1	1	1	1	1	1	1	1	1
N.S...	59,129,853	61,422,253	56,509,950	2,270,448	2,527,330	2,443,127	394,812	Nil	2,837,939
N.B...	62,627,812	74,016,817	73,543,303	2,785,127	3,798,557	2,800,000	150,855	1,190,000	4,140,855
Que...	94,826,232	100,106,289	138,522,381	7,182,175	3,213,412	3,324,525	1,562,000	8,280,000	13,166,525
Ont...	291,647,936	313,542,031	326,460,548	14,582,397	15,677,102	16,323,027	Nil	Nil	16,323,027
Man...	18,050,417	23,244,420	17,727,996	840,896	963,332	849,873	101,363	64,275	1,015,511
Sask...	33,818,920	33,818,920	33,818,920	1,546,118	1,753,327	1,510,347	3,186	Nil	1,513,533
Alta...	39,701,159	39,650,000	42,124,071	1,100,890	1,150,730	1,177,564	Nil	"	1,177,564
B.C...	39,856,076	39,847,742	43,820,442	1,849,174	2,057,752	1,946,240	119,793	216,729	2,282,762
<b>Totals</b>	<b>639,658,405</b>	<b>685,648,472</b>	<b>732,527,611</b>	<b>32,157,225<sup>1</sup></b>	<b>31,141,542</b>	<b>30,374,703</b>	<b>2,332,009</b>	<b>9,751,004</b>	<b>42,457,716</b>

<sup>1</sup> Not reported.

<sup>2</sup> Less sinking fund payments in Ontario, Manitoba and Alberta.

**Provincial Government Revenues from Motor-Vehicles.**—The taxation of motor-vehicles, garages, chauffeurs, etc., is an important source of Provincial Government income. In every province the following licences or permits, duly issued by the provincial authorities, are required: motor-vehicles of all kinds, trailers, operators or drivers, paid chauffeurs, dealers, garages and gasoline and service stations. A sales tax on gasoline is also levied by each province,\* the rates being 10 cents per imperial gallon in the three Maritime Provinces, 8 cents in Quebec and Ontario, and 7 cents in the four western provinces. The more important sources from which provincial revenues from motor-vehicles are derived are shown in Table 7. Dominion Government revenues from import duties, excise and sales taxes are not included.

\* Now (1942) there is a Dominion tax of 3 cents per gallon in addition. For details of gasoline rationing in Canada, placed in operation on Apr. 1, 1942, see p. 282.

### 7.—Provincial Revenues from the Taxation of the Distribution and Operation of Motor-Vehicles, 1939 and 1940

NOTE.—Provincial Governments report for their respective fiscal years ended on the dates indicated in Table 1, p. 606.

Year and Province	Passenger Cars	Trucks	Motor-cycles	Dealer Licences	Operators and Chauffeurs	Mileage Tax on Motor-buses and Trucks	Gasoline Tax	Total, Including Miscellaneous Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>1939</b>								
P.E. Island.....	99,664	51,567	102	630	4,587	395	316,087	475,324
Nova Scotia.....	744,514	514,646	1	8,100	121,320	16,795	2,608,189	4,110,429
New Brunswick...	552,832	437,546	1	5,430	107,759	10,470	1,893,169	3,068,434
Quebec.....	3,656,356	2,019,342	12,956	31,723	710,435	75,551	9,969,226	16,982,153
Ontario.....	4,221,274	2,674,138	1	23,782	1,003,430	428,004	25,105,359	34,127,465
Manitoba.....	722,256	184,087	2,710	10,793	133,831	210,830	2,750,638	4,074,080
Saskatchewan.....	1,008,632	376,391	3,024	19,064	91,927	305,429	2,760,196	4,697,849
Alberta.....	1,381,021	491,794	2,854	25,303	159,319	398,898	3,096,644	5,667,647
British Columbia..	2,016,768	701,557	11,038	16,419	314,072	123,608	3,454,852	6,708,439
Yukon.....	1,490	1,420	48	2	2	2	2	3,740
<b>Totals, 1939...</b>	<b>14,404,807</b>	<b>7,452,488</b>	<b>32,732<sup>1</sup></b>	<b>141,244</b>	<b>2,646,680</b>	<b>1,569,980</b>	<b>51,954,360</b>	<b>79,915,560</b>

For footnotes, see end of table, p. 611.