

to highways being \$811,363,847 or more than three times the net debt for all purposes in 1919. As already explained at p. 671, the provincial systems of modern motor roads have been developed almost entirely since 1919 and prior to that time the provincial expenditures on highways were relatively small.

5.—Provincial Government Funded Highway Debt and Annual Charges Thereon, 1941-43

Province	Highway Debt Outstanding			Interest			Payments on Sinking Capital Fund	
	1941	1942	1943	1941	1942	1943	1942	1943
	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
P.E.I.....	66,666,662	66,665,890	66,635,828	2,438,922	2,438,922	2,326,984	417,122	-
N.S.....	74,191,317	74,473,577	73,901,807	3,060,021	3,081,017	3,066,925	395,789	571,770
N.B.....	147,645,000	157,505,956	171,903,085 ²	4,950,000	5,355,000	5,833,181	2,501,055	938,000
Que.....	344,562,789	351,863,030	354,389,819	17,228,139	17,593,152	17,719,491	-	-
Ont.....	17,693,860	17,972,539	17,959,647	848,662	850,690	853,666	121,803	12,892
Man.....	33,818,920	33,818,920	32,827,775	1,508,194	1,500,757	1,506,509	69,420	991,145
Sask.....	43,158,973	44,290,637	45,534,014	1,201,632	1,252,296	1,289,923	-	-
Alta.....	43,953,602	45,953,602	48,211,872	1,955,466	2,015,466	2,020,447	-	410,954
B.C.....								
Totals.....	771,691,123	792,544,151	811,363,847	33,191,036	34,087,300	34,611,126	3,505,189	2,924,761

¹ Not reported.

² Treasury notes included.

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 6. Dominion Government revenues from import duties, excise and sales taxes are not included.

* As from Apr. 30, 1941, there is, in addition, a Dominion tax of 3 cents per gallon. For details of gasoline rationing in Canada, placed in operation on Apr. 1, 1942, see pp. 568-569.

6.—Provincial Revenues from the Taxation of the Distribution and Operation of Motor-Vehicles, 1943

NOTE.—Provincial Governments report for their respective fiscal years.

Province	Passenger Cars	Trucks	Motor-cycles	Dealer Licences	Operators and Chauffeurs	Tax on Operators of Motor-buses and Trucks	Gasoline Tax ¹	Total, Including Miscellaneous Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
P.E.Island.....	101,447	44,493	145	490	4,808	545	325,988	480,752
Nova Scotia.....	783,929	630,409	"	5,528	137,652	31,244	2,868,278	4,564,677
New Brunswick...	744,238	482,956	1,499	1,549	107,345	20,541	2,101,073	3,523,288
Quebec.....	3,608,179	2,243,200	8,892	19,282	725,086	170,455	11,803,248	18,975,272
Ontario.....	4,289,447	3,101,769	4,808	11,921	979,265	566,554	26,608,291	36,306,217
Manitoba.....	906,525	305,302	2,239	6,782	145,330	223,349	2,678,149	4,320,046
Saskatchewan.....	1,148,692	667,256	4,027	13,828	181,120	"	3,397,279	5,518,612
Alberta.....	1,565,888	73,063	3,311	19,279	191,395	528,877	3,645,895	6,053,395
British Columbia..	1,986,850	896,064	12,776	7,701	199,922	132,093	3,769,626	7,071,111
Yukon.....	2,271	2,705	96	"	"	"	23,505	28,981
Totals.....	15,137,466	8,447,222	37,793	86,360	2,671,923	1,673,658	57,215,332	86,842,351

¹ Dominion Government paid \$11,611,601 of total, all provinces except Alberta receiving subsidies to bring revenue up to 1941 revenue. Some of this was not paid until after the end of the provincial fiscal years. Alberta's revenue was above 1941 revenue. ² Included with miscellaneous. ³ Included with trucks. ⁴ Tax not applicable.