

provincial funded debt since 1919. In 1919 the net funded debt of all the provinces was \$270,338,092; in 1944 (the latest year for which provincial figures are available) it has reached \$1,454,917,000, the portion chargeable to highways being \$822,599,145 or more than three times the net debt for all purposes in 1919. Prior to 1919 the provincial expenditures on highways were relatively small.

### 6.—Provincial Government Funded Highway Debt and Annual Charges Thereon, 1942-44

Province	Highway Debt Outstanding			Interest			Payments on Sinking Capital Fund	
	1942	1943	1944	1942	1943	1944	1943	1944
	\$	\$	\$	\$	\$	\$	\$	\$
P.E.I.....	1	1	1	1	1	1	1	1
N.S.....	66,665,890	66,635,828	66,610,290	2,438,922	2,326,984	2,221,438	Nil	437,107
N.B.....	74,473,577	73,901,807	73,838,917	3,081,017	3,066,925	3,042,204	571,770	469,004
Que.....	157,505,956	171,903,085 <sup>2</sup>	180,527,508	5,355,000	5,833,181	5,923,483	938,000	2,666,634
Ont.....	351,863,030	354,389,819	357,119,860	17,593,152	17,719,491	17,855,993	Nil	Nil
Man.....	17,972,539	17,959,647	17,880,939	850,690	853,666	828,576	12,892	213,482
Sask.....	33,818,920	32,827,775	31,946,250	1,500,757	1,506,509	1,482,130	991,145	950,924
Alta.....	44,290,637	45,534,014	47,862,119	1,252,296	1,283,923	1,353,924	Nil	Nil
B.C.....	45,593,602	48,211,872	46,813,262	2,015,466	2,020,447	2,003,892	410,954	1,553,974
<b>Totals....</b>	<b>792,544,151</b>	<b>811,363,847</b>	<b>822,599,145</b>	<b>34,087,300</b>	<b>34,611,126</b>	<b>34,711,640</b>	<b>2,924,761</b>	<b>6,291,125</b>

<sup>1</sup> Not reported.

<sup>2</sup> 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 licences or permits, duly issued by the provincial authorities, are required for: 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on gasoline is also levied by each province and to Mar. 31, 1947, there was also a Dominion tax of 3 cents but this was withdrawn on that date and for the most part provincial taxes were increased to absorb the Dominion rate. The rates at present in effect are: for each of the three Maritime Provinces 13 cents; Quebec and Ontario 11 cents; Manitoba 9 cents; Saskatchewan 10 cents; Alberta 9 cents; British Columbia 10 cents and Yukon 3 cents. The more important sources from which provincial revenues from motor-vehicles are derived are shown in Table 7. Federal Government revenues from import duties, excise and sales taxes are not included.

### 7.—Provincial Revenues from the Taxation of the Distribution and Operation of Motor-Vehicles, 1945

NOTE.—Provincial Governments report for their respective fiscal years, see Table 1, p. 680.

Province or Territory	Passenger Cars	Trucks and Buses	Motor-cycles	Dealer Licences	Operator and Chauffeur Licences	Tax on Operators of Motor-buses and Trucks	Gasoline Tax <sup>1</sup>	Total, Including Miscellaneous Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
P. E. Island.....	104,336	61,423	210	415	6,449	1,870	364,663	541,960
Nova Scotia.....	752,258	730,026	2	6,526	153,051	79,470	2,906,639	4,749,675
New Brunswick.....	559,991	647,758	1,658	2,208	123,615	23,196	2,101,072	3,402,112
Quebec.....	3,522,000 <sup>3</sup>	2,357,000	12,000	22,000	760,000	73,000	11,461,400	19,325,400
Ontario.....	4,270,984	3,474,136	6,182	17,055	1,171,916	541,637	26,608,291	36,653,342
Manitoba.....	860,286	322,913	2,537	6,680	139,126	246,000	2,681,556	4,295,403
Saskatchewan.....	1,192,362	630,666	4,574	15,525	204,247	12,399	4,390,333	6,813,951
Alberta.....	1,454,925	839,023	3,514	10,075	209,942	728,050	4,463,196	7,728,422
British Columbia..	1,656,772	1,006,831	13,275	8,072	229,737	151,204	4,330,543	7,557,211
Yukon.....	2,243	4,022	64	Nil	400	Nil	17,268	24,319
<b>Totals.....</b>	<b>14,376,157</b>	<b>10,073,798</b>	<b>44,014</b>	<b>88,556</b>	<b>3,008,483</b>	<b>1,856,826</b>	<b>59,324,961</b>	<b>91,181,795</b>

<sup>1</sup> Includes payment<sup>1</sup> of \$10,251,891 Federal Government guarantee of Provincial gasoline tax revenue.

<sup>2</sup> Included with miscellaneous. <sup>3</sup> Estimated.