

3. THE CITY OF TORONTO:

Amount paid in 1924 for Motor Licenses, \$1,699; (1925), \$2,133.

Gasoline used, 123,000 gallons.

Amount which will be paid under proposed tax, \$3,690.*

Increase in tax over 1924, 242.7%.

Per cent. mileage travelled outside city limits is of total mileage—practically nil.

Since the City's cars are not operated for profit-making purposes, since the proposed tax would be an additional tax to be borne by the ratepayers, and since such cars are operated almost entirely within the City's boundaries, would it not be fair that such cars should be exempt from the proposed tax?

If it is impracticable to exempt the gasoline used by the City then should not provision be made for a rebate of the tax paid?

QUERIES.

Granting that the Gasoline Tax is the fairest measure yet evolved for the taxing of motor vehicles according to the use of highways—

Is it not equitable that

Toronto—and other urban municipalities **similarly placed**—should receive in fairness from the Provincial Government a proportion of the amount proposed to be collected?

If the idea of the gasoline tax is to raise a revenue **in proportion to use**, should not the distribution of revenue pay some regard to **proportion of use**?

NOTE: It is interesting to note that the Indiana House of Representatives has just increased the gasoline tax from 2 to 3 cents per gallon, and that a portion of the tax is now to go to the incorporated cities and towns.

*This is presuming the same amount of gasoline used as in 1924.

Citizen Control of the Citizen's Business

TORONTO'S CITIZENS CAN CONTROL TORONTO'S AFFAIRS ONLY THROUGH FREQUENT, PROMPT, ACCURATE AND PERTINENT INFORMATION WITH REGARD TO TORONTO'S BUSINESS.

ISSUED BY THE



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The Proposed Gasoline Tax as it would affect Toronto

TORONTO'S EXPENDITURES ON HER OWN HIGHWAYS.

Toronto Taxpayers, during the last five years, have been called upon to pay, through taxes, etc., on general account, omitting local improvements, an average annual charge of at least \$1,500,000 on the highways within her own borders. This amount has been spent for maintenance and upkeep of highways, bridges, etc. It does not include capital expenditures, but does include the annual debt charges thereon. It does not include expenditures for sidewalks, street cleaning or for local improvements.

Toronto Taxpayers, through debt charges on Local Improvement debentures for pavements, curbs, street gradings, extensions and openings, but not inclusive of debt charges for sidewalks, drainage systems or storm sewers, were called upon to pay in 1924 about \$2,625,000 for their own highways.

Thus \$4,125,000 is the approximate annual contribution of Toronto Taxpayers to their own highways, not one cent of which is received from the Provincial Government. Toronto's highways, however, are open to the use of all—just as are those highways outside the city, to many of which the Province contributes varying amounts, and rightly so.

TORONTO'S EXPENDITURES ON OTHER THAN HER OWN HIGHWAYS.

Toronto Taxpayers, in addition, in the last five years, have under certain Highway Acts been called upon to pay an average annual amount of \$200,000 towards the upkeep of highways not within her borders, notwithstanding the fact that such roads may never be used by many of Toronto taxpayers.

Toronto Car Owners, in addition, in the year 1924 paid at least \$900,000 in motor license fees to the Provincial Government, all of which was presumably spent on highways, but not one cent of which was spent on highways within Toronto's own borders. These combined make an annual amount of approximately \$1,100,000 which Toronto citizens are already paying for highways outside her borders.

THE PRESENT PROPOSAL.

Toronto Car Owners, along with other car owners, throughout the Province are, under the proposed gasoline tax, to be asked to

contribute to the Provincial Government 3c per gallon on all gasoline used, which sum presumably is to be used for highways. It would appear that under this tax Toronto's citizens who in 1924 had in use 60,845 motor vehicles will be called upon to pay a further amount, which is estimated to be about \$600,000.

MOTOR VEHICLES IN MANY INSTANCES A NECESSITY.

Motor vehicles are, in many instances, not a luxury but a necessity. Many manufacturers must have motor trucks to meet public demands. Medical men require motor cars to give prompt attention to patients. Motor trucks, etc., are a necessity in the City's own business. The following actual instances illustrate how the proposed tax may increase the cost to such classes in the pursuit of their work.

1. MANUFACTURER (only trucks in use):

Amount paid in 1924 for Motor Licenses, \$1,265; (1925), \$1,772.

Gasoline used, 1924, 24,715 gallons.

Amount which will be paid, 3c per gallon, \$741.45.

Increase in tax over 1924, 98.6%.*

Per cent. mileage outside city limits is of total milage, 10%.

This manufacturer is one who is likely to make more use of highways outside of the city limits than the majority of Toronto's manufacturers. Under the proposal, his tax will be increased 98.6%. Does it not appear reasonable that if this tax is to be imposed, at least some of this amount should be given for Toronto's highways, which have to carry 90% of the total mileage?

2. MEDICAL DOCTOR:

Amount paid in 1924 for Motor Licenses, \$26.00.

Gasoline used, 1924, 1,200 gallons.

Amount of tax which will be paid at 3c per gallon, \$36.00*

Increase in tax, 138.4%.

Per cent. mileage travelled outside city limits is of total, 1%.

Does it not appear reasonable that if this doctor's tax is to be increased 138.4%, that a portion of the increase at least should be returned to be spent on Toronto's highways, when only 1% of his travel is on other than Toronto's highways?

*This is presuming the same amount of gasoline used as in 1924.