

# S. J. McKee Archives



## MPE D 1 Royal Commission on Co-operatives

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Part Of: RG 4 Manitoba Pool Elevator fonds

Description Level: Sub-series

Series Number: MPE D.1

GMD: textual records

Date Range: 1945

Physical Description: 1m

History /

Biographical:

This commission was appointed in late 1944 and made its reports and recommendations in late 1945. The commission's tasks were the following: (1) give a legal opinion on existing taxation legislation affecting co-operatives, (2) recommend taxation legislation in respect to co-operatives, with due regard to current tax burdens on privately owned business, (3) provide a picture of the actual structure of co-operative enterprise in Canada, its growth, and the effects of taxation upon it.

The commission's findings were, briefly: (1) Section 4, paragraph (p) of the Income War Tax Act is so ambiguous as to justify its repeal, (2) commission recommended legislation permitting both co-operative and joint stock companies to deduct patronage dividends in computing taxes, whether paid out or available on demand, (3) appendices of research staff findings that provide statistical and historical information on the origin, growth and distribution of co-operatives in Canada.

See also fonds level description of RG 4 for history/bio of MPE

Scope and Content:

.This sub-series contains volumes 1 - 31 of the Royal Commission on Co-operatives, the brief and report on the Commission, an outline of argument on behalf of certain co-operative organizations.

Notes: Description by Jillian Sutherland (2010)

Name Access: Royal Commission on Co-operatives

Subject Access: Commissions

Storage Location: RG 4 Manitoba Pool Elevator fonds  
Series D: Commissions, Committees and Inquiries