

BULLETIN No. 11.

Third Year.

PRELIMINARY
PROGRAM
AND
ANNOUNCEMENTS

(Corrected to August 9, 1909)

Third International Conference
ON
State and Local Taxation

Louisville, Kentucky,
September 21-24, 1909

Under the Auspices of the
INTERNATIONAL TAX ASSOCIATION

General Office, Columbus, Ohio, U. S. A.

LETTER OF INVITATION TO GOVERNORS OF STATES.

State of Kentucky,
Executive Department,
Office of the Governor.

FRANKFORT, KY., February 27, 1909.

MY DEAR GOVERNOR:

I send you most cordial greetings, and for the sake of a good and useful cause, invite you to come in person and name three delegates and three alternates to visit Kentucky and represent your State in the Third International Conference on State and Local Taxation to be held in Louisville, Ky., September 21-24, 1909, under the auspices of the International Tax Association.

The first conference was held in Columbus, Ohio, November 12-15, 1907. Thirty-three States, three Canadian Provinces and thirty-one Universities and Colleges were represented.

The second conference was held in Toronto, Province of Ontario, Canada, October 6-8, 1908. Twenty-four States, five Canadian Provinces and eighteen Universities and Colleges were represented by delegates.

I hope earnestly that every State and every Canadian Province will be represented in the Third Conference to be held in Louisville.

The Constitution of the International Tax Association vests the voting power in its Conferences only in delegates appointed by Governors of States, Premiers of Provinces and Presidents of Universities and Colleges, which gives ground for a just hope

that the conclusions of these Conferences shall be true expressions of the best administrative experience and the best trained economic thought on this vital subject of state and local taxation, and therefore wise and safe guides for Legislative consideration and action.

I learn that a personal invitation to attend this Conference and take part in its discussions, will be given by the President of the International Tax Association to all Premiers of Provinces; Auditors or Comptrollers of State; Attorneys General; State Tax Commissioners and Members of State Tax Commissions; Members of State Railroad Commissions; State Forestry Officers and Members of Forestry Associations; Presidents of Universities and Colleges; Heads of Economic Departments and Professors of Economics.

It will give the people of Kentucky and their Governor very great pleasure to welcome the delegates and alternates whom you appoint to represent your State in the Louisville Conference, and we shall feel especially honored if you will give us the chance to greet and welcome you in person on that occasion.

Yours sincerely,

AUGUSTUS E. WILLSON,
Governor of Kentucky

LETTER OF INVITATION TO PREMIERS. OF PROVINCES.

COLUMBUS, March 18, 1909.

MY DEAR SIR:

Your favorable consideration is respectfully requested for the enclosed letter from the Honorable Augustus E. Willson, Governor of the State of Kentucky, inviting the Governor of each of the several states to attend the Third International Tax Conference, to be held under the auspices of this Association in Louisville, Kentucky, September 21-24, 1909, and also to appoint **three delegates and three alternates** to attend the Conference as representatives of their state.

As President of this Association, I have the honor of transmitting this invitation to you and expressing the sincere wish of Governor Willson, the people of Kentucky and the Members of this Association, that it may be your pleasure, as well as suitable to your convenience, to attend this Conference in person, and also to appoint three delegates and three alternates who will attend as representatives of your Province.

Invitations will be extended to the several classes of persons in your Province mentioned in Governor Willson's letter, so far as we may be able to obtain their addresses.

Kindly forward, at your earliest convenience, names and official or business address of the delegates and alternates you may be pleased to appoint, and be assured nothing will be found lacking that may be necessary to make the occasion worthy of the presence of all invited to be in attendance.

Respectfully submitted,
INTERNATIONAL TAX ASSOCIATION,
ALLEN R. FOOTE, President.

REPLIES FROM GOVERNORS AND PREMIERS.

The following Governors and Premiers have written that they will attend the Conference if their official duties will permit:

Braxton B. Comer, Alabama.
George W. Donaghey, Arkansas
John F. Shafroth, Colorado.
Albert W. Gilchrist, Florida.
James H. Brady, Idaho.
Charles S. Deneen, Illinois.
Thomas R. Marshall, Indiana
B. F. Carroll, Iowa.
Walter R. Stubbs, Kansas.
Augustus E. Willson, Kentucky.
Bert M. Fernald, Maine.
Austin L. Crothers, Maryland.
Eben S. Draper, Massachusetts
Fred M. Warner, Michigan.
John A. Johnson, Minnesota.
Edmond F. Noel, Mississippi.
Edwin L. Norris, Montana.
A. C. Shallenberger, Nebraska.
D. S. Dickerson, Nevada.
John Franklin Fort, New Jersey.
George Curry, New Mexico.
W. W. Kitchin, North Carolina.
John Burke, North Dakota.
Judson Harmon, Ohio.
Charles N. Haskill, Oklahoma.
Aram J. Pothier, Rhode Island.
Martin F. Ansel, South Carolina.
R. S. Vessey, South Dakota.
Malcolm R. Patterson, Tennessee.
Thomas M. Campbell, Texas.
William Spry, Utah.
George H. Prouty, Vermont.
William E. Glasscock, West Virginia.
James O. Davidson, Wisconsin.
Bryant B. Brooks, Wyoming.
R. P. Robins, Province of Manitoba.
Walter Scott, Saskatchewan.

STATES TO BE REPRESENTED BY DELEGATES.

The Governors of the following States have given notice that they will appoint delegates to represent their States in the Conference:

Alabama.	New Jersey.
Arkansas.	New Mexico.
California.	New York.
Connecticut.	North Carolina.
Florida.	North Dakota.
Idaho.	Ohio.
Illinois.	Oklahoma.
Indiana.	Oregon.
Iowa.	Pennsylvania.
Kansas.	Rhode Island.
Kentucky.	South Carolina.
Louisiana.	South Dakota.
Maine.	Tennessee.
Maryland.	Texas.
Massachusetts.	Utah.
Michigan.	Vermont.
Minnesota.	Washington.
Mississippi.	West Virginia.
Montana.	Wisconsin.
Nebraska.	Wyoming.
Nevada.	

PROVINCES TO BE REPRESENTED BY DELEGATES.

Alberta.	Ontario.
British Columbia.	Saskatchewan.
Manitoba.	

LOUISVILLE COMMITTEES.

Executive.

Wm. A. Robinson,	Jas. P. Gregory,
F. C. Nunemacher,	Jas. F. Buckner,
John L. Riehm,	W. J. Baird,
E. A. Quarles,	A. Y. Ford,
A. T. Macdonald.	

Finance.

W. J. Baird,	S. B. Lynd,
Logan C. Murray,	R. W. Bingham,
Oscar Fenley,	Chas. T. Ballard,
C. C. Stoll,	Geo. W. Norton,
M. H. Flarsheim,	W. N. Krieger,
David Fairleigh,	Ben Straus,
Chas. H. Pettet,	W. S. Bodley,
John P. Starks,	C. F. Grainger,
W. O. Harris,	Edmund F. Trabue,

Arrangements.

F. C. Nunemacher,	A. Y. Ford,
Fred W. Keisker,	W. C. Nones,
D. F. Murphy,	Bruce Haldeman,
Thurston Ballard,	Prince Wells,
W. S. Speed,	Wm. Heyburn,
R. A. Robinson,	Temple Bodley,
H. E. Pfingst,	John C. Lewis,
J. J. Telford,	J. V. Beckmann,
R. P. Halleck,	F. L. McKernan.

Reception.

J. P. Gregory,	Thos. H. Paynter,
Jas. F. Grinstead,	Wm. O. Bradley,
Thos. A. Coombs,	Wm. A. Robinson,
J. C. W. Beckham,	W. H. Cox,
Alex. P. Humphrey,	Morris B. Belknap,
Henry Watterson,	R. W. Knott,
Geo. A. Newman, Jr.	Robert W. Brown,
John W. Barr,	Chas. Carroll,
Alfred Brandeis,	F. N. Hartwell,
W. R. Belknap.	



Entertainment.

John L. Rheim,	J. M. Atherton,
Marion E. Taylor,	C. F. Huhlein,
Alvah L. Terry,	C. R. Mengel,
Stuart Duncan,	A. Lee Robinson,
A. E. Richards,	W. O. Bonnie,
Gilmer S. Adams,	J. B. McFerran,
C. B. Castner,	C. H. Bohmer,
C. B. Norton,	T. F. Smith.

SOCIAL FUNCTIONS.

Citizens of Louisville are preparing a program of entertainments which they will tender to Governors, Premiers, Delegates, Members, Visitors and Ladies attending the Conference.

Announcement of these entertainments will be made in the official program of the Conference. Copies of this program and badges will be supplied to all persons registering attendance.

OFFICE OF CONFERENCE

THE SEELBACH.

Open September 14, 1909, for Registering Attendance.

HOTELS AND RATES.

To secure hotel accommodations address A. T. Macdonald, Secretary, The Louisville Commercial Club.

Write for reservation as early as possible.

LOUISVILLE HOTELS.

HOTEL	CAPACITY	PLAN	PRICE
The Seelbach	325	European	\$2.00 up.
Galt House	236	European	1.50 up.
Louisville	180	American	4.00 up
The Old Inn	55	European	1.50 up
Willard Hotel	125	American	2.00 up
Fifth Avenue	80	American	2.50 up
New Prospect	100	European	1.00 up.
Victoria	70	European	1.00 up
Nic Bosler's	50	European	.75 and \$1
Stag	40	European	.50, .75, \$1
Rufers	40	European	\$1.00 up
Capital	70	American	\$1 to \$1.25
Broadway	42	European	\$1.00 up
Farmer's	70	American	\$1 to \$1.50
Arlington	32	American	\$1.25 up
Eckert	30	American	\$1.50 up
Enterprise	81	American	1.00 up
Bourbon	40	American	1.00
Fourth Avenue	32	European	.50 to .75
Bruen's	20	European	1.00 up

TIME AND PLACE OF MEETINGS.

All sessions of the Conference will be held in the Auditorium of "The Seelbach."

The program of sessions will be as follows, beginning on September 21st and ending on the 24th.

First Session, Tuesday, 2:00 P. M.

Second Session, Tuesday, 7:30 P. M.

Third Session, Wednesday, 9:30 A. M.

Fourth Session, Wednesday, 2:30 P. M.

Fifth Session, Wednesday, 7:30 P. M.

Sixth Session, Thursday, 9:30 A. M.

Seventh Session, Thursday, 2:30 P. M.

Eighth Session, Thursday, 7:30 P. M.

At the Eighth Session (the last session of the Conference) the report of the Conference Committee on Resolutions will be submitted for adoption.

BUSINESS MEETING OF THE ASSOCIATION.

Friday Morning, September 24, 9:30 to 12:30 o'clock.

ONE O'CLOCK LUNCHEON.

A table d'hôte luncheon will be served at one o'clock each day in "The Seelbach" ordinary.

This will enable Delegates, Members and Visitors to renew old and form new acquaintanceship with persons from all parts of the country and the Dominion of Canada, and will afford an opportunity for an exchange of views regarding subjects under discussion and the work of the Association.

PERSONNEL AND VOTING POWER.

The personnel and the voting power in the Conference are clearly explained in the following extract from the Constitution of the Association.

ARTICLE VI.

ANNUAL CONFERENCE.

SEC. 2. **The Educational personnel** of each annual conference shall be composed of delegates representing **Universities and Colleges** that maintain a special course in public finance, or at which that subject receives special attention in a general course of economics; and public men, editors, writers and speakers who hold no educational or official position, but who have developed a special interest in the subject of state and local taxation.

SEC. 3. **The administrative personnel** of each annual conference shall be composed of **three delegates appointed by the Governor of each State and the Premier of each Province**, and public officials holding legislative and administrative positions charged with the duty of investigating, legislating upon or administering tax laws.

SEC. 4. **The voting power** in each conference upon any question involving an official expression of the opinion of the conference, shall be vested in **one delegate who shall cast one vote for each university and college**, or institution for higher education, represented in the conference, and **one vote for each delegate present appointed by the Governor of a State or by the Premier of a Province**, but no delegate shall vote as the representative of an educational institution and also as the representative of a State or Province.

SEC. 5. Voting by proxy shall not be allowed.

SEC. 7. The voting power of the conference upon an official expression of its opinion, is limited to delegates representing educational institutions and delegates representing States and Provinces by appointment of their Governor or Premier, with the purpose of safeguarding the conference from the possibility of having its expression of opinion influenced by any class interest; or consideration for those who devote their time to the work or management of this Association; or favor for those who contribute money for its support.

All discussions will be open to Invited Guests, Members of the Association and Visitors. Persons desiring to participate in the discussions should send their address to Mr. A. C. Pleydell, Corresponding Secretary, 56 Pine Street, New York City, and state on what subject they desire to be heard.

ORGANIZATION OF THE CONFERENCE.

First Session.

Tuesday Afternoon, September 21st,
2:00 o'clock.

Conference called to order by Allen R. Foote, President of the Association.

Hon. James F. Grinstead, Mayor of Louisville, Temporary Chairman.

Addresses of Welcome, on behalf of the people of Kentucky, Hon. Augustus E. Willson, Governor of Kentucky; Hon. Wm. O. Bradley, United States Senator; Hon. Thomas H. Paynter, United States Senator.

Responses to addresses of welcome.

Organization of Conference.

(a) Introduction of Permanent Chairman, Hon. Augustus E. Willson, Governor of Kentucky.

(b) Selection of three vice-chairmen.

(c) Authorization of committees.

Committee on Credentials.

Committee on Resolutions.

Committee on Rules and Program.

PRELIMINARY PROGRAM.

Recommendations by the President of the Association.

On account of the serious interference with sources of state and local taxation that is certain to result from the administration of a Federal law taxing net corporate incomes, the President of the Association will submit the following resolutions to the Conference for its consideration and action:

(1) A resolution suggested for adoption by the Legislatures of the several states requesting the United States Congress to refrain from the taxation of Corporations,

so that this source of revenue may be reserved for the exclusive use of the several states.

(2) A resolution requesting the immediate repeal of all provisions of law authorizing the taxation of corporations by the Federal Government.

(3) A resolution approving the proposed amendment to the Constitution of the United States on the subject of a Federal Income Tax, applicable to all incomes.

Resolutions on the subject of Federal taxation of Inheritances, similar in purport to the above, on the subject of Federal Taxation of Corporations, were adopted by the First and Second Conferences. They have been adopted by the Legislatures of eight States.

Report: Committee on Uniform Law for State Taxation of Inheritances. Prof. Chas. J. Bullock, Chairman, Harvard University, Cambridge, Mass. (This Committee was appointed to draft a model law to be recommended to the several States for adoption with the purpose of establishing uniform taxation of Inheritances by all States.)

SUBJECTS FOR DISCUSSION.

So far as possible the official program will be arranged to concentrate the papers and discussions for each session on one subject.

Changes in Tax Laws 1909.

ALLEN R. FOOTE, President of the Association.

Obstructions in State Constitutions to Improvements in Tax Laws.

WILLIAM A. ROBINSON, Member Tax Commission, State of Kentucky.

Taxation and the Public Welfare.

PROF. JAMES H. DILLARD, President
Jeanes Foundation, New Orleans,
Louisiana.

Proposed Changes in Federal Taxation.

LAWSON PURDY, President Department
of Taxes and Assessments, City of
New York.

**Relation of Taxation to the Regulation of
Corporate Activity.**

W. E. HOTCHKISS, Dean School of
Commerce, Northwestern Univer-
sity, Chicago, Ill.

**Public Relations and Taxation of Public
Utilities.**

W. H. GARDINER, 60 Wall St., New
York.

**Taxation of Public Service Corporations,
With Special Reference to Telephone
Companies.**

N. C. KINGSBURY, Pres., Michigan State
Telephone Co., Detroit, Mich.

Taxation of Insurance Companies.*

JAMES W. NOEL, Attorney, Indianap-
olis, Ind.

JAMES A. DEBOER, Pres., National Life
Insurance Co., Montpelier, Vt.

**Taxation of Mercantile and Manufacturing
Corporations.**

WM. GEORGE BRUCE, Sec., Merchants &
Manufacturers' Association, Mil-
waukee, Wis.

Discussion.

W. H. CORBIN, State Tax Commis-
sioner, Hartford, Conn.

Taxation in the Southern States.

CHARLES MURPHY CANDLER, Attorney,
Atlanta, Ga.

The License Tax System in Louisiana.

W. O. HART, (Invited), Member Louisiana Special Tax Commission, New Orleans, La.

Uniform Listing of Real Estate.

L. G. POWERS, Chief of Department of Wealth, Debt and Taxation, Census Bureau, Washington, D. C.

Valuation of Real Estate.

THOS. A. PARISH, (Invited), County Assessor, Seattle, Wash.

County Equalization of Local Assessments.

(Speaker will be announced later.)

Uniform Accounting.

DUNCAN MACINNIS, Expert Accountant, Department of Finance, City of New York.

The Work of Permanent State Tax Commissions.

(Speaker will be announced later.)

The Adjustment of Federal to State Taxation with Reference to

- a. Inheritance Taxes.
- b. Taxation of Corporations.
- c. Income Taxes.

Because of the immediate and far-reaching importance of this subject, it is deemed advisable to have a general discussion, limited to five minute talks, instead of prepared addresses. Those who desire to speak on the general question or one of its subdivisions, will please notify the corresponding secretary, A. C. Pleydell, 56 Pine St., New York City, so that suitable announcements can be made in the official program. Following the announced speakers the conference will be open for general discussion.