BULLETIN No. 3 **Fourth Year**

Preliminary Announcement

Fourth International Conference ON State and Local Taxation

Will be Held Under the Auspices of the

International Tax Association

AT

Milwaukee, Wisconsin

ON

August 30, 31 and September 1, 2, 1910

Subjects for Discussion

Committees to Report

INTERNATIONAL TAX ASSOCIATION
COLUMBUS, O. 56 Pine St., NEW YORK CITY

OFFICERS

President,

Allen Ripley Foote, Columbus, Ohio.
President, Ohio State Board of Commerce.

Treasurer,

Foster Copeland, Columbus, Ohio.
President, City National Bank.

Secretary,

Mary C. Snyder, Chamber of Commerce Building, Columbus, Ohio.

Vice-President, United States,

Lawson Purdy, City of New York.
President, Dept. of Taxes and Assessments.

Vice-President, Dominion of Canada,

Hon. A. P. McNab, Regina.
Municipal Commissioner for the Province of Saskatchewan.

Corresponding Secretary, United States,

A. C. Pleydell, 56 Pine St., New York City.
Secretary, New York Tax Reform Association.

Corresponding Secretary, Dominion of Canada,

G. R. Geary, K. C., Traders' Bank Building, Toronto, Ontario.

EXECUTIVE COMMITTEE

The Officers of the Association, and

Prof. Charles J. Bullock, Cambridge, Mass.
Harvard University.

Ernest C. Kontz, Atlanta, Georgia.
Kontz & Austin, Attorneys.

F. M. Lee, Jackson, Miss.
President of Railroad Commission.

Judge N. S. Gilson, Madison, Wis.
Chairman, Wisconsin State Tax Commission.

J. J. Thomas, Salt Lake City, Utah.
Secretary, State Board of Equalization.

John B. McKilligan, Victoria, B. C.
Surveyor of Taxes and Inspector of Revenue.

REVIEW

The First Conference, held at Columbus in 1907, was devoted chiefly to the discussion of broad general principles, and in particular to the admitted breakdown of the General Property Tax and the policy which has resulted to some extent therefrom, of the separation of the sources of State and local revenues.

At the Second Conference, held in Toronto in 1908, the principal topics of discussion were matters of local administration, and, especially, in regard to the assessment of real estate and the methods of assessing and taxing public service corporations.

At the Third Conference, held in Louisville, the immediate importance of the new questions raised by the Federal Corporation Tax, and the proposed income tax amendment, naturally made these measures, and their possible effects on

State and local taxation, the chief topics of discussion. However, other matters were not neglected, and in addition to addresses reviewing the systems of taxation in Southern States, there was considerable discussion of assessment methods and administrative problems.

See Bulletin No. 2, fourth year, for the titles of all papers published in the proceedings of each Conference.

The Third Conference requested the International Tax Association to appoint three committees, to conduct investigations on the following subjects:

1. Uniform Classification of Real Property.

2. Cause of the Failure of the General Property Tax.

3. Taxation of Insurance.

A fourth committee is at work on the subject of a model inheritance tax law, with the object of preventing the taxation of the same property by more than one State.

The reports of these committees will provide considerable material for the consideration of the next Conference.

COMMITTEES TO REPORT TO THE FOURTH CONFERENCE.

Committee on Uniform Classification of Real Estate.

T. C. Townsend, Chairman,
Charleston, W. Va.
J. E. Frost.........Olympia, Washington
W. S. Glass.............Topeka, Kansas
E. L. Heydecker..........New York City
John Perrie..........Edmonton, Alberta
A. C. Pleydell.....North Plainfield, N. J.
L. G. Powers..........Washington, D. C.
Frank Schutz...........Milwaukee, Wis.
J. J. Thomas.......Salt Lake City, Utah

Committee on the Cause of the Failure of the General Property Tax.

Prof. E. R. A. Seligman, Chairman,
New York City
James C. Forman......Toronto, Ontario
Nils P. Haugen...........Madison, Wis.
Frederick N. Judson......St. Louis, Mo.
Oscar Leser..............Baltimore, Md.

Committee on Uniform Insurance Tax.

Lawson Purdy, Chairman..New York City
George H. Noyes.......Milwaukee, Wis.
Prof. W. M. Daniels......Princeton, N. J.

Committee on Model Inheritance Tax Law.

William H. Corbin, Chairman,
Hartford, Conn.
Prof. Charles J. Bullock.Cambridge, Mass.
E. L. Heydecker.........New York City
Prof. S. S. Huebner....Philadelphia, Pa.
Lawson Purdy...........New York City
Prof. J. H. Underwood...Missoula, Mont.
A. C. Pleydell.....North Plainfield, N. J.

SUBJECTS FOR DISCUSSION.

Experience in work for the improvement of taxation laws has demonstrated the fact that popular opposition is caused by an unsound popular sentiment due to a lack of information regarding the economic effects and distribution of taxes, however paid. With the view of supplying information on this point, and thus to correct popular sentiment, a discussion is proposed as follows:

Effect of Taxes when paid by:

1. Producers:
   - (a) Farmers.
   - (b) Manufacturers.
   - (c) Miners and Lumbermen.
2. Distributors:
   - (a) Transportation Corporations.
   - (b) Transmission Corporations.
   - (c) Merchants: Wholesale and Retail.
3. Financial Institutions:
   - (a) Banking Corporations.
   - (b) Life Insurance Corporations.
   - (c) Fire Insurance Corporations.
4. Owners of Real Estate and Credits:
   - (a) Owners of Real Estate.
   - (b) Owners of Investments in Mortgages, Commercial Loans, Bonds and Stocks.
5. Transfers of Property:
   - (a) Stock Transfer Tax.
   - (b) Inheritance Tax.
6. Individuals:
   - (a) On Personal Property.
   - (b) On Incomes.
   - (c) On Occupations.

This program is in the nature of a "Grievance Day." The discussion under each head may be opened by some taxpayer, representative of the group.

Inequalities of assessment methods, unfairness of tax burdens as compared with other business, may be briefly shown. Tax officials may reply in defense of methods or of the law, while economists can present the more general aspects of the questions.

From such a general exchange of experience, opinion and varying points of view, much will be gained toward uniformity and better administration.

Taxpayers, administrators of tax laws, and instructors in economics should be well represented in the discussion of every phase of this subject.

Those who desire to participate are requested to notify Mr. A. C. Pleydell, Corresponding Secretary, 56 Pine Street, New York City, stating what phase of the subject they will discuss.

PERSONS SPECIALLY INVITED TO ATTEND THE CONFERENCES.

Governors of States and Premiers of Provinces.

Presidents of Universities.

Heads of Economic Departments.

Professors of Economics.

Auditors of State.

Attorneys General.

State Tax Commissioners.

State Railroad and Public Utility Commissioners.

State Insurance Commissioners.

State Foresters.

County and City Auditors, Comptrollers, and Officials of Tax Departments.

Members of the International Tax Association.

GROUP MEETINGS.

Meeting rooms will be provided for the use of the members of each of the above groups who desire to hold a conference on subjects of special interest to their group, to formulate propositions to be submitted to the General Conference then in session, or to a future Conference, and to have opportunity for becoming personally acquainted.

Tuesday evening, August 30, will be set apart for group meetings. No meeting of the General Conference will be held on that evening.

Other details will be announced in the next Bulletin.