

Preliminary Program
Fifth International Conference
ON
State and Local Taxation
To be Held Under the Auspices of the
International Tax Association

Richmond, Virginia
September 5-8, 1911

Subjects for Discussion
Committees to Report

OFFICERS.

President,

ALLEN RIPLEY FOOTE, Columbus, Ohio.
President Ohio State Board of Commerce.

Vice President for United States,

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

Vice President for Dominion of Canada,

A. J. MATHESON, Toronto, Ontario.
Provincial Treasurer of Ontario.

Treasurer,

FOSTER COPELAND, Columbus, Ohio.
President City National Bank.

General Secretary,

M. C. SNYDER, Columbus, Ohio.
Office Chamber of Commerce Bldg.

Corresponding Secretary for United States,

A. C. PLEYDELL, New York City.
Office, 29 Broadway.

Corresponding Secretary for Dominion of Canada.

J. W. HARRIS, Winnipeg, Manitoba.
Assessment Commissioner.

EXECUTIVE COMMITTEE

THE OFFICERS OF THE ASSOCIATION, AND
PROF. CHARLES J. BULLOCK, Cambridge, Mass.
Harvard University.

ERNEST C. KONTZ, Atlanta, Ga.

Kontz & Austin, Attorneys.

E. F. NOEL, Jackson, Miss.

Governor of Mississippi.

N. S. GILSON, Fond du Lac, Wis.

Former Chairman State Tax Commission.

J. J. THOMAS, Salt Lake City, Utah.

Clerk State Board of Equalization.

JOHN B. MCKILLIGAN, Victoria, B. C.

Surveyor of Taxes and Inspector of Revenue.

LETTER OF INVITATION TO GOVERNORS OF STATES.

COMMONWEALTH OF VIRGINIA.

Governor's Office.

Richmond, June 12, 1911.

My Dear Governor:

On behalf of the State of Virginia I have the honor of inviting you to attend the **Fifth International Conference on State and Local Taxation**, to be held in Richmond, September 5-8, 1911, under the auspices of the International Tax Association, and, also, of inviting you to appoint **three delegates and three alternates** who will attend and represent your state in this Conference.

In order to secure the best possible service from the delegates you appoint, you are especially requested to instruct them to submit an official report to you, in proper form to be transmitted to the Legislature for its information, upon the proceedings and conclusions of this Conference.

The enclosed bulletin gives the names and membership of ten committees which will submit reports to this Conference. In addition to these, reports will also be made upon the new tax laws enacted by the Legislatures of the several states during the current year, and papers will be submitted upon the vitally important subjects of uniform public accounting, taxation of railroads and other public utility corporations, and similar questions of economic public policy.

You will undoubtedly appreciate the great helpfulness of such work to members of the Legislature whose duty it is to enact tax laws, and to state and local officials

who are required to administer such laws. The need of such work is attested by the experience of every state.

In selecting your delegates please keep the following important condition in mind. The constitution of the International Tax Association **limits the voting power in the Conferences** to delegates appointed by Governors of States, Premiers of Provinces and representatives of Universities. This is done to make it certain that the conclusions of these Conferences, as expressed by the resolutions adopted, shall correctly represent the best administrative experience and economic thought on the subjects considered.

In these matters I can speak from the standpoint of experience. I accompanied the entire membership of the Special Tax Commission of Virginia in attendance at every session of the Fourth International Tax Conference, over some of which I presided. If you will do likewise on the occasion of the Fifth Conference, I assure you the welcome you will receive and the experience you will gain will satisfy you beyond a reasonable doubt as to the policy and great utility of these Conferences in finding reasonable solutions of complicated taxation problems.

Kindly notify me at your earliest convenience of your personal acceptance of this invitation, and furnish me with the names and addresses of the delegates you appoint.

Assuring you of the great pleasure I shall feel in welcoming you and the delegates you appoint to represent your State, to the City of Richmond and the State of Virginia, I am, with high esteem,

Sincerely yours,

WM. HODGES MANN,

Governor.

LETTER OF INVITATION TO PRE-
MIERS OF CANADIAN
PROVINCES.

Office of the
International Tax Association.

Columbus, Ohio, June 15, 1911.

My Dear Sir:

As President of this Association I have the honor of inviting you to attend the Fifth International Conference on State and Local Taxation, to be held in Richmond, Virginia, September 5-8, 1911, under the auspices of this Association; and also of inviting you to attend and represent your Province in this Conference.

This invitation is extended to you on terms identical with the official invitation addressed by the Hon. William Hodges Mann, Governor of Virginia, to the Governors of the several States, a copy of which is enclosed for your information.

I will thank you to notify me at your earliest convenience of your personal acceptance of this invitation, and also to furnish me with the names and addresses of the delegates you appoint.

Assuring you that it will give Governor Mann, myself and all others who attend the Conference great pleasure to welcome yourself and the delegates you appoint, I am,

Yours respectfully,

ALLEN R. FOOTE,
President.

STATE AND LOCAL OFFICIALS AND
REPRESENTATIVES OF UNIVER-
SITIES ESPECIALLY INVITED
TO ATTEND.

Governors of States and Premiers of
Provinces.

Presidents of Universities.

Heads of Economic Departments.

Secretaries of State.

Auditors or Comptrollers of State.

Treasurers of State.

Attorneys General of State.

Members of State Tax Commissions and
State Tax Commissioners.

Members of State Railroad and Public
Utility Commissions and State Railroad
Commissioners.

State Superintendents of Banks.

State Superintendents of Insurance.

State Foresters.

State Librarians.

County and City Tax Officials, Auditors
and Comptrollers.

Members of International Tax Associa-
tion.

PERSONNEL AND VOTING POWER IN THE CONFERENCE.

An annual international conference on state and local taxation shall be held under the auspices of this Association, during the month of October in each year, or at such time and place as its executive committee may determine. The details of each conference shall be arranged by the Executive Committee in co-operation with such special and standing committees as may be created by this Association at its Annual meetings for such purposes.

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.

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.

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.

Voting by proxy shall not be allowed.

No member of this Association shall have the right to vote in any annual conference by virtue of such membership.

The last session of each annual conference or so much of it as may be necessary shall be devoted to the consideration of the report of the conference Committee on **Resolutions and Conclusions**. The report of this committee, as adopted by the conference, shall be its official expression of opinion, and it shall not be held to have endorsed any other expression of opinion by whomever made. 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. The annual conference will be the means used by the Association for carrying into practical effect its purpose to secure an expression of opinion that will formulate and announce the best informed economic thought and ripest administrative experience available for the correct guidance of public opinion, legislative and administrative action on all questions pertaining to state and local taxation, and to interstate and international comity in taxation.

The temporary and permanent chairman, secretary and official stenographer; address of welcome and response to the same; meeting place, accommodations for delegates, and all necessary preliminary details for each conference, and also the program of papers and discussions, shall be arrang-

ed for the conference by the Executive Committee of this Association, in co-operation with a local committee and such other committees as it may appoint. All other details of the organization and work of the conference shall be arranged by the delegates present in such manner as they may from time to time decide.

OFFICE OF CONFERENCE.

The office of the Conference will be at **The Jefferson** from September 1st to September 8th, 1911, for the registration of Delegates, Members of the Association, invited guests, visitors and their ladies, attending the Conference; and also for the enrollment of new members of the Association.

HOTELS AND RATES.

To secure hotel accommodations, address Dr. Douglas S. Freeman, Secretary Special Tax Commission, State House, Richmond, Va. Write as early as possible to be sure of securing the class of accommodations desired.

The Jefferson.

Headquarters and Meeting Place of the Conference.

(European Plan.)

Single room overlooking court, without bath, \$1.50 one person.

Double room, overlooking court, without bath, \$3.00 two persons.

Single room, overlooking court, with bath, \$2.50 one person.

Double room overlooking court, with bath, \$4.00 two persons.

Single outside room, without bath, \$2.00 one person.

Double outside room, without bath, \$4.00 two persons.

Single outside room, with bath, \$3.00 one person.

Double outside room, with bath, \$5.00 two persons.

Larger outside room, twin beds, with bath, \$6 to \$8, two persons.

Hotel Lexington, European plan, \$1.00 up.

Hotel Murphy, European plan, \$1.00 up.

Hotel Richmond, European plan, \$1.00 up.

All hotels can be reached by street cars from railroad depots.

Entertainment Announcements will be made in the official program of the Conference. Copies of this program and badges will be supplied to all persons when they register attendance.

TIME AND PLACE OF MEETINGS.

All sessions will be held in the Meeting Room of The Jefferson.

SESSIONS.

First, Tuesday, Sept 5, 2:30 P. M.
Reception by Governor, Tuesday evening.
Second, Wednesday, Sept. 6, 9:30 A. M.
Third, Wednesday, Sept. 6, 2:30 P. M.
Fourth, Wednesday, Sept. 6, 8:00 P. M.
Fifth, Thursday, Sept. 7, 9:30 A. M.
Sixth, Thursday, Sept. 7, 2:30 P. M.
Seventh, Thursday, Sept. 7, 8:00 P. M.

One of the sessions will be set apart for a "round table" discussion by administrative officials, similar to the successful one held at the last Conference. The details of this session will be arranged by a committee appointed at that Conference. Judge Oscar Leser, of the Appeal Tax Court, Baltimore, Md., Chairman.

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

Business Meeting of the Association.

Friday morning, Sept. 8th, 9:30 to 12:30.

Discussions.

All discussions will be open to delegates, members of the Association, invited guests and visitors. Persons desiring to participate in the discussion of any subject on the program are requested to send their names to A. C. Pleydell, Corresponding Secretary, 29 Broadway, New York City, to facilitate the arrangement of the final program.

OUTLINE OF PROGRAM.

First Session.

Tuesday afternoon, September 5, 2:30 o'clock.

Conference called to order by

Allen R. Foote, President of the Association.

Temporary Chairman,

Hon. D. C. Richardson, Mayor of Richmond, introduced by Mr. Foote.

Address of Welcome on behalf of the People of Virginia,

Hon. Wm. Hodges Mann, Governor of Virginia.

Responses to the Address of Welcome.

Organization of the Conference:

(Arrangements made by the Executive Committee of the Association.)

Permanent Chairman,

Governor Wm. Hodges Mann.

Secretary,

A. C. Pleydell, Corresponding Secretary of the Association.

Vice Chairmen,

(To be announced later.)

Authorization of Committees on

Credentials,

Rules and Program,

Resolutions.

GOVERNOR'S RECEPTION.

Governor and Mrs. Wm. Hodges Mann will receive Governors of States and Premiers of Provinces, Delegates, Members of the International Tax Association, visitors and their ladies, attending the Conference, at the **Executive Mansion, Tuesday evening, September 5th, 1911, from 8 to 11 o'clock.**

ADDRESSES.

State Comity in Taxation,
Governor John A. Dix, New York.

General Tax Legislation, 1911, Summary,
A. C. Pleydell, Corresponding Secretary,
International Tax Association.

Taxation Conditions in Virginia,
Dr. Douglass S. Freeman, Secretary
Special Tax Commission of Virginia.

Tax Legislation in Iowa, 1911,
Prof. John E. Brindley, Iowa State
College.

Tax Legislation in New York, 1911,
Edward L. Heydecker, Secretary Utica
Tax Conference.

Methods of Taxing Corporations,
Herbert Knox Smith, Commissioner of
Corporations, Washington, D. C.

Railroad Taxation,
Allen Ripley Foote, President International
Tax Association.
Frank P. Cradon, Tax Com'r, C. & N.
W. Ry., Chicago.

Assessment of Public Service Corporations,
Alfred E. Holcomb, Ass't. Secretary,
American Telephone & Telegraph
Co., New York.

Local Option in Taxation,
Prof. Charles J. Bullock, Harvard University.

Uniform Accounting,
(Announcement later.)

Committee Reports to be Submitted to the Conference.

1. On Administration of tax laws,
Samuel Lord, State Tax Commissioner, St. Paul, Minn., *chairman*.
2. On Practicable substitutes for the personal property tax,
Prof. Edwin R. A. Seligman, Columbia University, New York, *chairman*.
3. On Real estate assessment,
T. C. Townsend, former State Tax Commissioner, Charleston, W. Va., *chairman*.
4. On Taxation of banks and financial institutions,
N. S. Gilson, former chairman, State Tax Commission, Fond-du-lac, Wis., *chairman*.
5. On Taxation of manufacturing corporations,
Z. W. Bliss, Lieut. Governor and member committee on taxation laws, Cranston, R. I. *chairman*.
6. On Taxation of mercantile business,
Oscar Leser, Judge Appeal Tax Court, Baltimore, Md., *chairman*.
7. On Model inheritance tax law,
William H. Corbin, State Tax Commissinoer, Hartford, Conn., *chairman*.
8. On Uniform insurance tax laws,
Lawson Purdy, President Tax Department, City of New York, *chairman*.
9. On Publication of an official journal,
Prof. T. S. Adams, State Tax Commissioner, Madison, Wis., *chairman*.
10. To co-operate with census bureau in report on wealth, debt and taxation,
Allen R. Foote, President International Tax Association, Columbus, O., *chairman*.

IMPORTANT COMMITTEES.

Committee on Practicable Substitutes for the Personal Property Tax.

PROFESSOR E. R. A. SELIGMAN, Columbia University, New York City, *chairman*.

J. W. HARRIS, Assesment Commissioner, Winnipeg, Manitoba.

PROFESSOR C. J. BULLOCK, Harvard University, Cambridge, Mass.

PROFESSOR T. S. ADAMS, Member State Tax Commission, Madison, Wisconsin.

A. C. PLEYDELL, Corresponding Secretary, International Tax Association, North Plainfield, New Jersey.

FRANK L. McVEY, President University of North Dakota, Grand Forks, N. D.

N. P. HAUGEN, Member State Tax Commission, Madison, Wisconsin.

Committee on the Taxation of Mercantile Business.

OSCAR LESER, Judge Appeal Tax Court, Baltimore, Maryland, *chairman*.

ERNEST C. KONTZ, Attorney, Atlanta, Georgia.

FRANK G. PIERCE, Secretary League of Iowa Municipalities, Marshalltown, Iowa.

W. A. ROBINSON, Member Tax Revision Commission, Louisville, Ky.

PROFESSOR DAVID FRIDAY, University of Michigan, Ann Arbor, Mich.

PROFESSOR JOSEPH FRENCH JOHNSON, Dean School of Commerce, New York University, New York City. Chairman Committee on Taxation, Merchants' Association, New York City.

DOUGLAS S. FREEMAN, Sec'y Special Tax Commission, Richmond, Virginia.

IMPORTANT COMMITTEES.

Committee on the Taxation of Banks and Financial Institutions.

JUDGE N. S. GILSON, Former Chairman State Tax Commission, Madison, Wis., *chairman*.

PROFESSOR CARL C. PLEHN, University of California, Berkeley, Cal.

LAWSON PURDY, President Department of Taxes and Assesments, City of New York

GEORGE E. POMEROY, Former President Ohio State Board of Commerce, Toledo, O.

COL. A. J. MATHESON, Treasurer of Province of Ontario, Toronto, Ontario.

J. E. CUSHMAN, Commissioner of State Taxes, Burlington, Vermont.

ALBERT H. WIGGIN, President, Chase National Bank of New York City, representing the American Bankers' Association.

Committee on the Taxation of Manu- facturing Corporations.

Z. W. BLISS, Lieutenant Governor and Member Committee on Taxation Laws, Cranston, R. I., *chairman*.

GEORGE W. SPARKS, Secretary State Revenue and Taxation Commission, Wilmington, Delaware.

GEORGE LORD, Chairman Committee on Taxation, House of Representatives, Michigan Legislature, Detroit, Mich.

E. L. HEYDECKER, Assistant Tax Commissioner, City of New York.

THEODORE SUTRO, Chairman Committee on Taxation, American Bar Association, City of New York.

JAMES C. FORMAN, City Assesment Commissioner, Toronto, Ontario.

WILLIAM PIERPONT WHITE, President, New York Mills, Utica, N. Y., representing the National Association of Manufacturers.