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BULLETIN No. 8. Third Year.

International Conferences
on
State and Local Taxation
held under the auspices of the
International Tax Association

Constitutional Provisions for:

ORGANIZATION,
PERSONNEL,
VOTING POWER

First Conference
Columbus, Ohio, November 12-15, 1907

Second Conference
Toronto, Canada, October 6-9, 1908

Third Conference
Louisville, Kentucky, September 21-24, 1909

INTERNATIONAL TAX ASSOCIATION
Columbus, Ohio, U. S. A.

International Tax Conferences.

These Conferences are held annually under the auspices of the International Tax Association. The method of their organization, their personnel, and the exercise of the voting power in the Conferences are clearly explained in the following extract from the Constitution of the Association:

ARTICLE VI.

ANNUAL CONFERENCE.

SECTION 1. *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.

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

SEC. 7. *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.

SEC. 8. *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 arranged 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.