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National Tax Association

NATIONAL TAX ASSOCIATION

OBJECTS

In no field of governmental activity is there more confusion, more inefficiency or more class feeling than in taxation. The National Tax Association seeks to improve this situation by bringing together the leading public officials engaged in the administration of tax laws; the foremost educators in this department from our universities and colleges; and representative officers of leading industrial concerns and public service corporations.

The National Tax Association has no creed and conducts no propaganda. Its program is mutual education; its object is to make tax laws simpler, saner, more just and more effective. It welcomes representatives of every creed, school and interest, but its endorsement is given only to those ideas which have the unanimous approval of its voting membership. With these limitations, its declared object is:

> "To formulate and announce, through the deliberately expressed opinion of an Annual Conference, the best informed economic thought and 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."

ORGANIZATION

The N. T. A. has a dual organization. Any person "interested in studying the problems of state and local taxation" may become a member of the ASSOCIATION upon payment of the annual dues. The annual CONFERENCE, however, held under the auspices of the N. T. A., is made up of official delegates appointed by state governors, universities and colleges that maintain a special course in public finance, and state associations of certified public accountants. No member of the Association as such has the right to vote in the Conference. "The voting power of the Conference upon an official expression of its opinion, is limited 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." (Sec. 7, Art. III of the Constitution.)

No officer or person connected with the N. T. A. receives any compensation or emolument, and the receipts are used entirely in publishing the annual volume of the proceedings of the Conference, entitled State and Local Taxation, and defraying the small incidental expenses of postage and stationery.

DUES

The annual dues are $5.00 a year. All members receive without charge a copy of the proceedings of the annual Conference for the current year and one copy of all reports and pamphlets issued by the Association. Members are entitled to buy copies of the proceedings of the previous years for $1.00 a volume. To others the price is $2.00 a volume. There are now available a supply of copies of the proceedings for 1907, 1909, 1910 ~~and~~ 1911 & 1912. The volume for 1908 is out of print.

EDUCATIONAL ACTIVITIES

The N. T. A. acts as a clearing house for all matters and information pertaining to state, local and municipal finance, constantly endeavoring to lay before the people of any one state the results of the experience had in other states. Under its inspiration state and county tax associations have been organized in North Dakota, New York and Michigan, each of which holds an annual conference. Quite as important as this work is the interchange of views and experiences at the annual conference itself. Most important of all, however, is the publication and distribution of the Annual Proceedings, appearing under the title State and Local Taxation.

STATE AND LOCAL TAXATION

Six ~~Five~~ volumes of proceedings have been published, ~~and the sixth, covering the conference of 1912, will appear shortly~~. These ~~five~~ volumes, cloth bound, with gilt top and adequate indexes, and containing in the aggregate over ~~2600~~ 3,000 pages, represent the best collection of up-to-date, practical literature on state and local taxation now available. The contributions are from experts; they represent for the most part the experience and ideas of men actually working in the field; they are of practical value to instructors and students in economics, to members of legislatures considering the enactment of tax laws, to executives and administrators engaged in the execution of tax laws, and to tax payers who feel the burden of tax laws. Members receive the current volume free; to others the price is $3.00.

SUBJECTS AND CONTRIBUTORS

There is practically no authority on taxation in the United States who is not represented by important contributions in the proceedings of the N. T. A. A fair idea of the subjects and contributors is given in the following table of contents of ~~the forthcoming~~ volume. 6

Legislation of 1912 and pending constitutional amendments—Arthur C. Pleydell, Secretary National Tax Association, New York City.

Tax Reform in Louisiana—W. O. Hart, Member First Special Tax Commission of Louisiana, New Orleans.

The North Dakota State Tax Association—James E. Boyle, President North Dakota Tax Association, Grand Forks, N. D.

State Conferences on Taxation—Edward L. Heydecker, Assistant Tax Commissioner, New York City, and Secretary State Conference on Taxation.

The Study of Taxation in American Colleges—Edwin S. Todd, Professor of Economics, Miami University, Oxford, Ohio.

Taxation for State Purposes in Pennsylvania—N. E. Hause, former Chief Clerk Department of Auditor General, Harrisburg, Pa.

A Progress Report on Corporation Taxation in California—A. B. Nye, State Controller and Chairman of State Board of Equalization, Sacramento, Cal.

The Relation of Taxation to Service Rates—N. T. Guernsey, Attorney at Law, Des Moines, Iowa.

Uniform Rule and Tax Limit Legislation in Ohio—R. M. Ditty, Chairman Ohio State Board of Tax Commissioners, Columbus, Ohio.

Two Years' Experience in Minnesota witn the Three Mill Tax on Money and Credits—J. C. Armson, Member Minnesota Tax Cammission, St. Paul, Minn.

The New York "Secured Debts" Law—Edward L. Heydecker, Assistant Tax Commissioner New York City; Secretary State Conference on Taxation.

Tax Legislation of 1912 in the State of Rhode Island—Z. W. Bliss, Chairman Rhode Island Board of Tax Commissioners, Providence, R. I.

Report of Committee on Inheritance Taxes—Chairman, William H. Corbin, State Tax Commissioner, Hartford, Conn.

Inheritance Taxation in the State of New York—Lawson Purdy, President Department of Taxes and Assessments, New York City.

Taxation of Stocks and Securities Under the Inheritance Tax Law—John Harrington, Inheritance Tax Investigator, Wisconsin Tax Commission, Madison, Wis.

The Wisconsin Income Tax—Nils P. Haugen, Chairman Wisconsin Tax Commission, Madison, Wis.

Report of the Committee on Real Estate Assessment—Edward L. Heydecker, Assistant Tax Commissioner New York City; Secretary State Conference on Taxation.

Taxation of Buildings in Business Districts and Work of a Valuation Committee in the Assessment of Real Estate—George E. Pomeroy, Chairman Ohio State Board of Commerce, Toledo, Ohio.

Classification of Real Estate—Kansas Tax Commission: Samuel T. Howe, J. A. Burnette, and B. F. Milton.

Suggestions for a Practical Plan of Forest Taxation—Fred Rogers Fairchild, Assistant Professor of Political Economy, Yale University, New Haven, Conn.

The County Tax Assessors and Tax Commission System—John E. Brindley, Associate Professor of Political Economy at Iowa State College, Ames, Iowa, and Secretary of the Iowa Special Tax Commission.

The Defeat of the Virginia Tax Reform Bill, 1912—Douglas S. Freeman, Secretary of the Special Tax Commission, Richmond, Va.

Report on the Special Tax Commission of Utah—C. S. Patterson, Member Board of Commissioners on Revenue and Taxation, Salt Lake City, Utah.

Report on the Special Tax Commission of Kentucky—W. O. Davis, Versailles, Ky.

Working of the New Jersey Tax Commission—Frank B. Jess, Member of the Commission to Investigate Tax Assessments, Haddon Heights, N. J.

Work of the Special Tax Commission of Connecticut—William H. Corbin, State Tax Commissioner, Hartford, Conn.

The Special Tax Commission of Delaware—George W. Sparks, Secretary Delaware Tax Commission, Wilmington, Del.

Discussion of Administrative Problems—

1. Adminstrative Problems in States under a Town Form of Government.
2. Administrative Problems in Idaho.
3. Administrative Problems in Oregon.
4. Administrative Problems in Washington.
5. Assessment of Railroads.
6. Forest Taxation.

ENDORSEMENTS

From a large number of similar expressions the two most recent endorsements of the character and work of the N. T. A. are here subjoined.

Michigan's first state tax conference held in Detroit, Sept. 20, 1912:

"We recommend to the delegates the work and efforts of the National Tax Association as calculated to inform them of the experience of the various states with the questions of taxation, and especially recommend the study of the proceedings of that association, which contain much of value in the solution of the problems of taxation in this state."

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF STATE TAXATION
OFFICE OF THE BOARD OF TAX COMMISSIONERS

PROVIDENCE, R. I., September 9, 1912.

Prof. T. S. Adams, Secretary National Tax Association,
Madison, Wis.

My Dear Professor Adams:

I desire to express to you my appreciation of the helpful, practical character of the last meeing of the National Tax Association. I began attending the meetings of the Association as a member of a joint special committee appointed to investigate matters of local taxation and to revise the revenue system of our state. It would be difficult to over-estimate the value of the information and assistance gained by attendance at these meetings. The quality of the work done by our committee was not only better than it otherwise could have been, but also the time within which it was accomplished was reduced by many months and the necessity for much tedious research was avoided.

While the assistance rendered by the formal proceedings of the Association is of great value, the advantage of the opportunity afforded to meet tax officials of different states and others who are interested in and seriously considering the difficult and complex problems of taxation should not be overlooked or under-estimated.

In my opinion the Association is without question the most active and helpful source of education in the country so far as taxation is concerned. No man can attend the meetings without receiving a deeper understanding of the difficult problems involved. Every public official must return from these conferences with greater understanding of his work and greater efficiency in its performance. The Association is practical, it is helpful; it is really an indispensable aid to those public officials of the country who are engaged in the administration of state and local tax laws.

Sincerely yours,
Z. W. BLISS, *Chairman.*

SUPPORT

The Association desires the support of every one interested in securing more equitable and more businesslike methods of taxation.

Correspondence may be addressed to the Secretary, T. S. Adams, Madison, Wis., or to the Treasurer, Alfred E. Holcomb, 15 Dey St., New York City. The annual dues of $5.00 should be sent to the Treasurer.