Bulletin No. 6 Third Year 1909

Resolution Second International Tax Conference.

Purchase of Copies of Proceedings by State and Provincial Governments for Distribution under the Direction of their Governor or Premier.

Payment of Traveling and Personal Expenses of *Three Delegates* appointed by the Governor or Premier to represent his State or Province in an Annual International Conference on State and Local Taxation.

Extracts from Letters from Governors and the Treasurer of the Province of Ontario.

1. Massachusetts.
2. Ohio.
3. Michigan.
4. Missouri.
5. Louisiana.
6. Iowa.
7. Wisconsin.
8. Colorado.
9. North Dakota.
10. Oregon.
11. Province of Ontario.

NOTE: Space will not permit the publication of extracts from letters received from many other Governors and Premiers.

International Tax Association,
Columbus, Ohio.

Appropriations for Purchase of Proceedings and Payment of Expenses of Official Delegates.

RESOLVED: That this Conference respectfully requests the Legislatures of the several states and provinces of the United States and the Dominion of Canada to include in their appropriations an annual allowance for the purchase of a suitable number of copies of the volume containing the proceedings of each conference for distribution, under the direction of the Governor or Premier of each State or Province, and for paying the actual traveling and personal expenses of three delegates to represent each state or province in the annual conference.

Extracts from Letters from Governors of States.

I regret to say that there is no fund at my disposal, which can be drawn upon for the distribution of the printed proceedings of the late National Conference on Taxation, of which I happened to be president.

The papers read at that Conference, it seems to me, were of the greatest permanent value. The unanimous adoption of resolutions by delegates coming from every part of the United States and Canada is the best proof of the value of the proceedings and of the possibility of future uniform action in the various States and Provinces.

CURTIS GUILD, JR.,
Governor of Massachusetts.

I have examined the proceedings of the First National Conference on State and Local Taxation, held in Columbus, November 12-15, 1907. I am deeply impressed with the great educational value of the papers contained in this volume and desire to aid, as far as I have the power to do so, in placing the same at the disposal of those who are in position to shape the public policy of this state on these questions. I regret that there is no fund at my disposal out of which payment can be made for a sufficient number of volumes to enable me to make this distribution.

ANDREW L. HARRIS,
Governor of Ohio.

I will be pleased to appoint three delegates from Michigan to represent this State at the Second International Conference on State and Local Taxation, to be held in Toronto, October 6-9, 1908. It will be somewhat difficult to secure a representation from Michigan on account of the fact that our State made no provision for the payment of expenses of delegates appointed to these meetings. I certainly hope, however, that the State will be represented as I fully realize the importance of the meeting.

FRED M. WARNER,
Governor of Michigan.

The papers contained in the volume of the Proceedings are of great educational value. I should be glad to place them at the disposal of those who are in a position to shape the public policy on this question if there were an appropriation which I could use for this purpose.

JOS. W. FOLK,
Governor of Missouri.

We need, and need very much in Louisiana, 500 copies of the Proceedings of the National Tax Conference. These are wanted for distribution among our Senators and Representatives, officials of the State including Judges, Institutions of higher education, State and local libraries, and for general distribution among the moulders of public opinion in this State.

I regret to say there is no fund at my disposal out of which I can pay for these books.

N. C. BLANCHARD,
Governor of Louisiana.

I have read with a great deal of interest and a great deal of profit the proceedings of the First National Conference on State and Local Taxation. I feel sure that it would do a vast amount of good if a copy of these proceedings could be put in the hands of every official in Iowa, not only of the State but of the counties and municipalities and in our educational institutions and libraries. I regret that there is no public fund which can be used to pay for these books and make the distribution that is so much desired, but you can be assured that I will cooperate in every way in my power to get the books to their proper places.

I also regret to say that up to this time I have not been able to find a delegation that will attend the coming International Conference to be held in Toronto, October 6-9, 1908. We have no fund which can be used for that purpose, and it is difficult to enlist men in the project who must not only give their time but pay their own expenses.

ALBERT B. CUMMINS,
Governor of Iowa.

From such examination as I have been able to make of the Proceedings of the First National Conference on State and Local Taxation, I am gratified to see the thorough discussion of many important questions relating to the general subject of taxation, and I believe the volume contains much information valuable to students of our complicated taxation system.

There are no funds at the disposal of the Executive which could be used for the payment of this valuable publication, but I believe that if the volume could be distributed to such parties as I have indicated to you in this State it would aid materially in arriving at a better understanding of the proper method of raising public funds. This can only be accomplished by an act of the Legislature containing an appropriation of the necessary funds.

Your Association is engaged in a work which should receive the active support and approval of every taxpayer and I wish to assure you of my hearty approval of your endeavors to adjust the inequalities of the tax laws of the several states of the Union.

J. O. Davidson,
Governor of Wisconsin.

I regret exceedingly that the State of Colorado has no fund which can be used for the purchase of the Proceedings of the First National Conference on State and Local Taxation, held in Columbus, November 12-15, 1907. I should be glad to send the books to the various state and county officials and to the institutions of higher education and to public libraries.

Herny A. Buchtel,
Governor of Colorado.

I have examined the report of the Proceedings of the National Conference on State and Local Taxation, held in Columbus, O., in November, 1907, and I consider the same a valuable and important work on the subject of taxation. If there was any fund in this State that I could use for a number of such reports, I would be glad to do so.

John Burke,
Governor of North Dakota.

I would be pleased to give an order for 500 copies of the Proceedings of the First National Conference on State and Local Taxation for the use of this State if there were any appropriation out of which the claim could be paid. There is no appropriation for this purpose, I regret to say, and therefore I cannot give the order, valuable as the work undoubtedly is.

Geo. E. Chamberlain,
Governor of Oregon.

I consider that the papers read and the discussions which followed at the Columbus Conference on State and local taxation will be of the greatest value in arriving at a true basis of equitable taxation, and I know that I, myself, received a great deal of valuable information from my attendance at the meetings.

On behalf of the Government of Ontario, I wish to subscribe for five hundred copies of the Report of the Proceedings of the First National Tax Conference, and I would be obliged if you would give an order to the publisher to send that number addressed to the Treasurer of Ontario at Toronto, and if you would send me the bill for the cost, which I understand is $500.00, addressed in the name of the Treasurer of Ontario.

Arthur J. Matheson,
Provincial Treasurer of Ontario.