

**Eighth National  
Conference on  
TAXATION  
PROGRAM**



**Brown Palace Hotel  
DENVER, COLORADO  
September 8 to 11, 1914**

*To bring together the students and teachers of the theories of taxation, to invite the tax administrators to explain the difficulties and the practical effects of administering the various systems of taxation, and finally to obtain the criticism and suggestions of those who pay the taxes, is the surest way to secure the gradual elimination of the evils and inequalities of taxation, to circulate just principles, and to bring about the comity between localities, states and nations which the National Tax Association seeks to promote.*

**UNDER THE AUSPICES OF THE  
NATIONAL TAX ASSOCIATION**

## ANNOUNCEMENTS

**T**HE sessions of the Conference will be held at the Brown Palace Hotel, 17th Street and Broadway, the quarters being kindly supplied through the courtesy of the management. The Registration Bureau will be found there, and delegates and visitors are urged to register as soon as possible after arrival.

The officers of the National Tax Association may be found at this hotel and will appreciate communications and suggestions concerning the conduct of this conference and the affairs of the Association in general.

The Secretary and Treasurer, or their representatives, will be available at all times at the registration bureau, where applications for membership and orders for volumes and other publications will be received and other business transacted.

Attention is directed to the blank pages herein, designed for notes, memoranda, addresses, etc., also to the pages containing brief reference to the Association and its work and to its publications.

## Colorado Committee on Arrangements

Honorable E. M. AMMONS,  
Governor of Colorado.

Honorable J. M. PERKINS,  
Mayor and Commissioner of Social Welfare  
of the City and County of Denver.

Honorable CLAIRE J. PITCHER,  
Commissioner of Finance of the City and  
County of Denver.

MR. T. B. STEARNS,  
President Denver Chamber of Commerce.

MR. HARRY N. BURHANS,  
Secretary, Denver Convention Association.

MR. S. E. HAMER,  
Tax Commissioner, Mountain States Tele-  
phone and Telegraph Company.

MR. J. FRANK ADAMS,  
Chairman Colorado Tax Commission.

MR. JOHN B. PHILLIPS,  
Member Colorado Tax Commission.

MR. CELSUS P. LINK,  
Member Colorado Tax Commission.

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### Official Reporter for the Conference

E. J. KOESTER,  
Wisconsin Tax Commission, Madison, Wis.

### Photographer

THE MILE HIGH PHOTOGRAPH COMPANY,  
Denver, Colo.

# NATIONAL TAX ASSOCIATION.

## OFFICERS—1913-1914

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EDWIN R. A. SELIGMAN, McVickar Professor of Political Economy, Columbia University, New York City. ✓

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### *Treasurer*

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### *Secretary*

THOS. S. ADAMS, State Tax Commissioner, Madison, Wis. ✓

## EXECUTIVE COMMITTEE

THE PRESIDENT, VICE-PRESIDENT AND SECRETARY  
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~~PROFESSOR JAMES E. BOYLE,~~

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Pres. Dep't of Taxes and Assessments, New  
York City.

~~WILLIAM A. ROBINSON,~~

~~Robinson-Pettet Company, Louisville, Ky.~~ Mitchell Page

## CANADIAN MEMBERS

ADAM SHORTT,

Member Civil Service Commission of Can-  
ada, Ottawa.

J. W. Harris,

Assessment Commissioner, Winnipeg, Man.

## **PROGRAM**

### **FIRST SESSION**

Tuesday Evening, September 8, 7:30 o'clock.

1. **Conference called to order by Edwin R. A. Seligman,**

President National Tax Association.

**Introduction of Temporary Chairman.**

2. **Address of Welcome,**

Hon. ELIAS M. AMMONS, Governor of Colorado.

3. **Organization of Conference—Appointment of Permanent Chairman, Secretary, Vice-Chairmen and the necessary committees.**

### **COLORADO SESSION**

**Taxation of Metalliferous Mines,**

Hon. C. M. ZANDER, Phoenix, Arizona, Chairman, Arizona Tax Commission.

**Taxation of Irrigated Lands,**

Hon. FRANK C. GOUDY, Denver, Colorado.

**Co-operation of the County Assessors and Tax Commission,**

JOHN T. BROWN, Grand Junction, Colorado, Assessor of Mesa County.

### **SECOND SESSION**

Wednesday Morning, September 9, 10 o'clock.

1. **Tax Legislation and Important Court Decisions in the Past Year,**

M. M. FLANNERY, Washington, D. C., Chief Tax Division, Bureau of Corporations.

2. **Round Table on Administrative Problems, Work of State Tax Commissions and State Tax Associations,**

Professor CARL C. PLEHN, Berkeley, California, Professor of Political Economy, University of California, and Expert of the California Tax Commission, will preside.

GEORGE LORD, Esq., of Detroit, Mich., will summarize the recent work and activities of State Tax Associations and of Conferences of tax officials and others throughout the country. It is aimed to secure official and definite statements of conditions in the various States through a spokesman from each.

### THIRD SESSION

Wednesday Afternoon, September 9, 2 o'clock.

1. **Taxation of Express Companies,**  
S. T. BLEDSON, Oklahoma City, Oklahoma, Counsel Wells-Fargo Express Company.
2. **Taxation of Foreign Corporations with Special Reference to License Fees,**  
J. F. ZOLLER, Schenectady, N. Y., Tax Attorney General Electric Company.
3. **Taxation of Securities,**  
W. HASTINGS LYON, New York City, Counsel to Committees, Investment Bankers' Association of America.

### FOURTH SESSION

Wednesday Evening, September 9, 8 o'clock.

1. **Address of President,**  
E. R. A. SELIGMAN.
2. **Report of Committee on Double Taxation and Situs for Purposes of Taxation,**  
EDMUND F. TRABUE, Esq., Louisville, Ky., Chairman.  
  
MEMBERS OF COMMITTEE,  
EDMUND F. TRABUE, Louisville, Ky., Chairman.  
CHARLES A. ANDREWS, Boston, Mass., Deputy Tax Commissioner of Massachusetts.  
JOHN E. BRINDLY, Ames, Iowa, Professor of Economics, Iowa State College.  
FRANCIS WALKER, Washington, D. C., Deputy Commissioner of Corporations.  
RUFUS B. SMITH, Cincinnati, Ohio.
3. **Discussion of the President's Address and of the Report.**

### FIFTH SESSION

Thursday Morning, September 10, 10 o'clock.

1. **The Federal Income Tax Law,**  
CHARLES J. BULLOCK, Professor of Economics, Harvard University.
2. **Simplification of the Federal Income Tax Law,**  
A. C. REARICK, Esq., New York City.
3. **Administrative Problems of the Federal Income Tax,**  
LUTHER F. SPEER, Deputy Commissioner of Internal Revenue, Treasury Department, Washington, D. C.

4. **General Discussion of the Federal Income Tax Law,**

General remarks and comments by Professor E. R. A. SELIGMAN; K. K. KENNAN, of Milwaukee, RALPH NORTON, of New York, with letters from Hon. CORDELL HULL, Congressman from Tennessee, author of the law, and FRANK TRUMBULL, of New York, Chairman, Board of Directors, Chesapeake and Ohio Railway Company, followed by general discussion.

**SIXTH SESSION**

Thursday Afternoon, September 10, 2 o'clock.

1. **Report of the Committee on Taxation of Mines and Mineral Lands,**

C. M. ZANDER, Phoenix, Arizona, Chairman, Arizona Tax Commission.

**MEMBERS OF COMMITTEE.**

C. M. ZANDER, Chairman, Phoenix, Arizona, Chairman State Tax Commission.

J. G. ARMSTRONG, St Paul, Minn., Chairman State Tax Commission.

CELSUS P. LINK, Denver, Col., member State Tax Commission.

C. K. LEITH, Madison, Wis., University of Wisconsin.

WILLIAM P. BELDEN, Ishpeming, Mich., Solicitor Cleveland-Cliff Iron Co.

C. S. PATTERSON, Salt Lake City, former member Board of Commissioners on Revenue and Taxation.

2. **Reports of Other Conference Committees, Miscellaneous Reports and Business.**

3. **Business Meeting of the National Tax Association.**

**SEVENTH SESSION**

Thursday Evening, September 10, 8 o'clock.

1. **Growth of Taxes and Public Expenditures,**

JOHN L. COULTER, Washington, D. C., Expert in charge of Wealth, Debt and Taxation, Federal Census Bureau.

2. **The Work and Possibilities of Public Efficiency Bureaus,**

DR. WILLIAM H. ALLEN, New York City, Director Bureau of Municipal Research and Training School for Public Service.

3. **Proposed Reorganization of the State Government in Minnesota,**

E. DANA DURAND, Professor of Statistics, University of Minnesota, former Director U. S. Census.

4. **Report of Committee on Increase of Public Expenditures,**

THOMAS S. ADAMS, Chairman, Madison, Wis., State Tax Commissioner of Wisconsin, Sec'y National Tax Association.

MEMBERS OF COMMITTEE.

T. S. ADAMS, State Tax Commissioner, Wisconsin, Chairman.

F. E. DOTY, Secretary Civil Service Commission and Director of Efficiency Bureau, Los Angeles County, California.

GEORGE G. TUNELL, Commissioner of Taxes, Atchison, Topeka and Santa Fe Railway.

HARRIS S. KEELER, Director, Chicago Bureau of Efficiency.

A. P. RAMSTEDT, Chairman State Tax Commission, Boise, Idaho.

**EIGHTH SESSION**

Friday Morning, September 11, 10 o'clock.

**SINGLE TAX SESSION**

1. **Taxation in the Western Provinces of Canada,**

A. B. CLARK, Winnipeg, Professor of Political Economy, University of Manitoba.

2. **The Progress of Land Values Taxation in Western Canada,**

F. J. DIXON, Winnipeg, Manitoba, Secretary Land Values Taxation League.

3. **Experiments with the Single Tax in Western Canada,**

F. C. WADE, K. C., Vancouver, B. C.

4. **The Single Tax in Pueblo and progress of Single Tax movement in Colorado,**

G. J. KNAPP, Colorado Springs, Colorado.

**Adjournment of Conference.**

Friday afternoon is to be devoted to side trips around Denver and vicinity under the suggestions and plans of the Denver Committee.

The entire day Saturday is to be devoted to a special excursion on the "Moffatt" Road affording the opportunity to the members to visit one another and at the same time see the wonderful scenery. The train will leave Denver, at a convenient hour in the morning and arrive at Corona upon the crest of the main range of the "Rockies" at an altitude of 11,660 feet above the sea, at about noon. Here luncheon will be served consisting of dishes appropriate to the region. Returning, the train will arrive at Denver at about six o'clock, giving those who must leave for home at once the chance to see the most striking features of Colorado scenery.

Full information of the trip will be posted at headquarters.

See back pages for matter descriptive of the National Tax Association.

## ITS OBJECTS

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 the voting membership at its annual conferences. 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 taxation, and to interstate and international comity in taxation.”

## ITS ACCOMPLISHMENTS

Six annual conferences have been held in various parts of the United States and one in Canada. The publication of the proceedings of these conferences has been the most important means of extending the knowledge of the Association and of accomplishing its declared purposes. The distribution of these volumes has steadily increased in extent as the membership has grown and as the value of the material has become known, until now it is safe to say that the National Tax Association is recognized throughout this country, in Canada and, to a considerable extent, abroad as the one effective agency for spreading authoritative and reliable information upon all phases of the subject of taxation.

Its membership includes the general state taxing officials in every state where such officials exist, many local officials, economists from the leading universities and colleges and many representative taxpayers and public-spirited citizens. The membership also extends to the various Canadian provinces, and abroad.

As an indication of the value which is assigned to the volumes by those most competent to judge, it may be added that they are regularly obtained as a part of the equip-

ment of state libraries in at least 31 states, of university libraries exceeding 65 in 32 states, and of numerous city and county libraries. They are also to be found in legislative, university or local libraries in 7 Canadian provinces.

The total distribution is approximately 900 copies.

### ITS NEEDS

The National Tax Association needs more members as the one effective means of advancing its work and influence. It needs more readers of its volumes as a means of diffusing correct information of taxation methods and of the effects of legislation and to cultivate a taste for careful scientific study of this important subject.

### MEMBERSHIP DUES

The Association is supported by contributions, annual membership dues and through the sale of its publications. The annual dues are \$5.00. Each member receives free a copy of the proceedings and of each report or pamphlet which is issued. Members are entitled to purchase back volumes and extra copies of the current volume at \$1.00 each. To others the price of the current volume is \$3.00 and of back volumes \$2.00.

Membership taken out at this time and running to June 30, 1915, including copy of Williamson's reader's guide to vols. 1-6 and one copy each of volumes 1-7 may thus be secured for \$12.00, delivered free. The publications may be purchased without membership at \$2.00 each for vols. 1-6 and \$3.00 for vol. 7. The price of the reader's guide is 50 cents.

### TO MEMBERS AND NON-MEMBERS

For the convenience of members who may desire to pay their annual dues while in attendance, a blank is inserted hereafter for that purpose.

A blank will also be found for the use of those who may desire to join the Association at this time and participate in this conference as members of the National Tax Association. A third blank may be used to suggest names of persons likely to be interested in this Association.

FORM FOR RENEWAL OF MEMBERSHIP

TREASURER, **National Tax Association.**

As a member of the **National Tax Association**, I enclose Check \$\_\_\_\_\_ covering  
dues for the current year 1914-1915

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If back volumes are desired specify the volumes and add necessary amount above.

\_\_\_\_\_

Charles H. Hinkle

7<sup>65</sup> Room

801