

# Fifth International Conference

ON

## STATE AND LOCAL TAXATION

# Program

MEETING ROOM, THE JEFFERSON  
RICHMOND, VIRGINIA

September 5 to 8, 1911.

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UNDER THE AUSPICES OF THE  
INTERNATIONAL TAX ASSOCIATION  
COLUMBUS, OHIO, U. S. A.

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# LETTER OF INVITATION TO GOVERNORS OF STATES.

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## 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.

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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.

## ANNOUNCEMENTS.

Sessions of the Conference will be held in the Meeting Room of The Jefferson.

Delegates and visitors are requested to register promptly at the office of the Conference and receive badges.

The office of the Conference will be at The Jefferson until 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.

All discussions will be open to delegates, members of the Association, invited guests and visitors, subject to the rules adopted by the Conference.

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## LOCAL ANNOUNCEMENTS.

Local Reception Committee.

T. A. CARY, C. B. COOKE, SAMUEL COHEN, W. T. DABNEY, W. D. DUKE, H. W. JACKSON, A. J. ROONEY, R. T. WILSON.

Local Committee of the State Tax Commission.

LIEUT.-GOVERNOR, J. TAYLOR ELLYSON,  
DR. D. S. FREEMAN.

## 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.

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Delegates, attending members, out-of-town visitors and their ladies can procure free cards of admission to the Confederate Museum upon application at the registration desk.

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A small guide to the principal points of interest in the city, issued by the local committee as a folder, can be had at the registration desk.

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All delegates and members of their Association, and all visitors with their ladies and friends are invited to attend an informal reception and concert of Southern melodies by Mr. Polk Miller and his negro quartette in the balcony, Wednesday evening at the conclusion of the programme.

## FIRST SESSION.

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

1. 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.
2. Address of Welcome on behalf of the People of Virginia, HON. WM. HODGES MANN, Governor of Virginia.
3. Responses to the Address of Welcome.
4. Organization of the Conference:  
Arrangements made by the Executive Committee of the Association.  
Permanent Chairman, HON. WM. HODGES MANN, Governor of Virginia.  
Secretary, A. C. PLEYDELL, Corresponding Secretary of the Association.  
Vice-Chairman, (To be announced.)  
Authorization of Committees on Credentials,  
Rules and Program,  
Resolutions.
5. Addresses:  
State Comity and Taxation, HON. JOHN A. DIX, Governor of New York.  
Tax Legislation of the Year, A. C. PLEYDELL, Corresponding Secretary International Tax Association.

## SECOND SESSION.

Wednesday Morning, September 6, 9:30  
o'clock.

Taxation Conditions in Virginia,  
DOUGLAS S. FREEMAN, Secretary Special  
Tax Commission of Virginia, Richmond,  
Va.

Recent Tax Reforms in Iowa.  
PROF. JOHN E. BRINDLEY, Iowa State  
College, Ames, Iowa, Secretary Iowa  
Special Tax Commission.

Tax Legislation in New York, 1911.  
EDWARD L. HEYDECKER, Assistant Tax  
Commissioner, City of New York, Secre-  
tary Utica Tax Conference.

Wisconsin Income Tax Law.  
K. K. KENNAN, Chief of Income Tax  
Bureau, Madison, Wisconsin.

Tax Reform in California.  
PROF. CARL C. PLEHN, University of  
California, Berkeley, California, Secre-  
tary California Special Tax Commis-  
sion.

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## THIRD SESSION.

Wednesday Afternoon, September 6, 2:30  
o'clock.

Methods of Taxing Corporations.  
HERBERT KNOX SMITH, Commissioner  
of Corporations, Washington, D. C.

Railroad Taxation.  
ALLEN RIPLEY FOOTE, President In-  
ternational Tax Association, Columbus,  
Ohio.

Assessment of Public Service Corporations.  
ALFRED E. HOLCOMB, Assistant Secre-  
tary, American Telephone and Tele-  
graph Co., New York.

## FOURTH SESSION.

Wednesday Evening, September 6, 8:00  
P. M.

Taxation Developments in Oregon.

CHARLES V. GALLOWAY, Member State  
Board of Tax Commissioners, Salem,  
Oregon.

Local Option in Taxation.

PROF. CHARLES J. BULLOCK, Harvard  
University, Cambridge, Mass.

Reports of Committees:

(1) On Inheritance Tax Laws.

Chairman, WM. H. CORBIN, State Tax  
Commissioner, Hartford, Connecticut.

(2) On Taxation of Manufacturing Cor-  
porations.

Chairman, Z. W. BLISS, Lieutenant  
Governor and member committee on  
Taxation Laws, Cranston, R. I.

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## FIFTH SESSION.

Thursday Morning, September 7, 9:30  
o'clock.

Reports of Committees (continued).

(3) On Banks and Financial Institutions.

Chairman, N. S. GILSON, Former  
State Tax Commissioner, Fond-  
du-Lac, Wisconsin.

(4) On Mercantile Business.

Chairman, OSCAR LESER, Judge  
Appeal Tax Court, Baltimore,  
Md.

- (5) On Practical Substitutes for Personal Property Tax.  
Chairman, PROF. EDWIN R. A. SELIGMAN, Columbia University, New York.
- (6) On Classification of Real Estate.  
Chairman, T. C. TOWNSEND, Former State Tax Commissioner, Charleston, West Va.
- (7) On Administration of Laws for Taxation of Property.  
Chairman, SAMUEL LORD, Member State Tax Commission, St. Paul, Minn.
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## SIXTH SESSION.

**Thursday Afternoon, September 7, 2:30 o'clock.**

This session will be set apart for an informal "round table" discussion of administrative problems by tax officials. The details of this session will be in charge of a committee appointed by the administrative session last year, Judge Oscar Leser, Appeal Tax Court of Baltimore, Md., Chairman. The Committee has invited suggestions and a list of topics for discussion will be prepared.

No papers will be read at this session, nor are formal addresses expected. The session is designed to afford an opportunity for exchange of experiences and information that will bear on the daily problems of administration.

## SEVENTH SESSION.

Thursday Evening, September 7, 8:00  
o'clock.

Reports of Committees (continued).

- (8) On Co-operation with Census.  
Chairman, ALLEN R. FOOTE,  
President International Tax As-  
sociation.
- (9) On Uniform Insurance Tax Laws.  
Chairman, LAWSON PURDY, Pres-  
ident Department Taxes and  
Assessments, City of New York.
- (10) On an Official Journal.  
Chairman, PROF. T. S. ADAMS,  
State Tax Commissioner, Madi-  
son, Wis.

Report of Committee on Resolutions of the  
Conference.

Adjournment of Conference.

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Friday Morning, September 8, 9:30.

Business Meeting of the International Tax  
Association.

- 1. Report of President.
- 2. Report of Committee on Publication.
- 3. Discussion of Proposed Amendments to  
Constitution.
- 4. Election of Officers and Executive Com-  
mittee.
- 5. Authorization of Committees.
  - (a) On Publication.
  - (b) On Program for next Conference.
- 6. Miscellaneous Business.

## PERSONNEL AND VOTING POWER IN THE CONFERENCE.

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### Extracts from Constitution of the International Tax Association.

*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 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.

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### **OBJECTS OF THE ASSOCIATION.**

The objects of the Association as stated in its Constitution are as follows:

Sec. 2. Its objects shall be to formulate and announce, through the deliberately expressed opinion of an annual conference, 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.

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### **OFFICERS OF THE INTERNATIONAL TAX ASSOCIATION.**

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*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 Building

*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.

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## EXECUTIVE COMMITTEE.

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

ERNEST C. KONTZ, Atlanta, Ga.

E. F. NOEL, Jackson, Miss.

Governor of Mississippi.

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

Former Chairman State Tax Com'n.

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.