Fourth International Conference

— ON —

STATE AND LOCAL TAXATION

Program

RED ROOM, HOTEL PFISTER

MILWAUKEE, WISCONSIN

August 30 to September 2, 1910

Under the Auspices of the
INTERNATIONAL TAX ASSOCIATION
COLUMBUS, OHIO, U. S. A.
29 Broadway, NEW YORK

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LETTER OF INVITATION TO GOVERNORS OF STATES.

EXECUTIVE CHAMBER.
Madison, Wis., May 13, 1910.

MY DEAR GOVERNOR:

I feel great pleasure in having the honor of personally inviting you to attend, and to appoint three delegates and three alternates who will attend and represent your State in the Fourth International Conference on State and Local Taxation, to be held in Milwaukee, Wisconsin, August 30-31, September 1-2, 1910 under the auspices of the International Tax Association.

Permit me to suggest that you select as delegates, so far as you can, state officials whose duties require them to deal directly with the administration of state laws for the assessment and collection of taxes. It is also desirable to have persons appointed who are actively interested in the study of taxation problems and who are leaders in tax reform work.

This suggestion is made because the Constitution of the International Tax Association limits the voting power in the Conferences held under its auspices to delegates appointed by Governors of States, Premiers of Provinces and representatives of Universities. This was done to make it certain that the conclusions of these Conferences shall be true expressions of the best administrative experience and of the best trained economic thought on the vitally important subjects of state and local taxation, and thus to make them wise and safe guides for legislative consideration and action.

Each of the three Conferences thus far held has been a notable success. In the first Conference thirty-three States, three Canadian Provinces and thirty-one Universities were represented. In the second Conference twenty-four States, five Canadian Provinces and eighteen Universities were represented. In the third Conference forty States, three Canadian Provinces and twenty-seven Universities were represented.

Please make it certain that your State is ably represented in the fourth Conference by the delegates you appoint in response to this invitation.

It will give the people of Milwaukee and of the State of Wisconsin, and their Governor, very great pleasure to welcome the delegates you appoint to the Milwaukee Conference, and I shall feel especially honored if you will give me an opportunity to personally greet and welcome you on that occasion.

Yours respectfully,
J. O. Davidson,
Governor.

LETTER OF INVITATION TO PREMIERS OF PROVINCES.

Office of the
International Tax Association.
Columbus, Ohio, U. S. A.,
May 18, 1910.

My Dear Sir:

As President of this Association, I have the honor of extending to you an invitation to attend, and to appoint three delegates and three alternates who will attend and represent your Province in the Fourth International Conference on State and Local Taxation. In this behalf I respectfully request you to accept, as though addressed to yourself, the letter of invitation addressed by the Honorable J. O. Davidson, Governor of the State of Wisconsin, to the Governor of each State in the American Union, an official copy of which is attached.

I hope it will be suitable to your convenience, as I believe it will be your pleasure, to transmit to me at an early date the names and addresses of the delegates you appoint to represent your Province, and that it will be possible for you to announce your intention to attend in person.

Respectfully submitted,
ALLEN R. FOOTE,
President.

To Premiers of Canadian Provinces,
Dominion of Canada.

MILWAUKEE COMMITTEE.

Frank B. Schutz, City Tax Commissioner, Chairman.
K. K. Kennan, Attorney at Law, Vice-Chairman.
Francis A. Cannon, Sec'y Citizens Business League, Secretary.
Fred Vogel, Jr., Pres. First Nat'l Bank, Treasurer.
Hon. Emil Seidel, Mayor of Milwaukee.
George H. Noyes, Counsel N. W. Mutual Life Ins. Co.
Robert Eliot.
Fred. T. Goll, Vice-Pres. First Nat'l Bank.
Oliver Clyde Fuller, Pres. Wis. Trust Co.
H. August Luedke, Vice-Pres. John Pritzlaff Hdw. Co.
Walter S. Paddock, Pres. Cream City Sash & Door Co.
E. H. Bottum, Attorney at Law.
L. J. Petit, Pres. Wis. Nat'l Bank.
E. A. Uhrig, Pres. Milw. Western Fuel Co.
A. T. Van Scoy, Ass't Sec'y Int. Harvester Co.
S. J. Glass, Vice-Pres. Milw. Gas Light Co.
Max W. Babb, Gen'l Att'y Allis-Chalmers Company.
F. N. Snell, Wholesale Lumber.
Alonzo Burt, Pres. Wis. Telephone Co.
J. K. Ilsley, Pres. Marshall & Ilsley Bank.
August H. Vogel, Second Vice-Pres. Pfister & Vogel Co.
W. F. Hooker, Journalist.
W. B. Weller, Pres. Milwaukee Title Co.
Glenway Maxon, Attorney at Law.
C. Nesbit Duffy, Compt. T. M. E. R. & L. Co.
W. N. Fitzgerald, Pres. Bradley & Metcalf Co.
Eltinge Elmore, Pres. Elmore & Benjamin Coal Co.
A. W. Rich, Pres. A. W. Rich Shoe Co.

Herman Reel, Pres. Milw. Produce Co.
Ellis B. Usher, Promoter of Publicity.
Wm. C. Webster, Professor of Economics, Marquette University.

ANNOUNCEMENTS.

Sessions of the Conference will be held in the Red Room on the seventh floor of the Hotel Pfister.

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

There will be an interesting exhibit of the assessment forms, documents and tax laws of the various States and Provinces in the United States and Canada in the headquarters room of the Conference.

Informal luncheons, tendered by the local Committee to delegates and visitors, will be served Wednesday and Thursday 12:30 to 1:30 o'clock, in the Fern Room on the seventh floor, Hotel Pfister.

There will be a party of delegates and visitors to the Conference who will return east by the Steamer Northland, leaving Milwaukee Saturday evening, at 9:45 o'clock, arriving at Detroit, Monday at 11:15 A. M., at Cleveland at 6:15 P. M. Monday and at Buffalo 6.00 A. M. Tuesday.

All delegates and visitors who can possibly do so, are requested to join them in this delightful trip.

FIRST SESSION.

Tuesday Afernoon, August 30th, 2:00 o'clock.

1. Conference will be called to order by
ALLEN R. FOOTE,
President
of the International Tax Association.

2. HON. EMIL SEIDEL, Mayor of Milwaukee,
Temporary Chairman.

3. Address of Welcome, On behalf of the people of Wisconsin,
HON. J. O. DAVIDSON,
Governor of Wisconsin.

4. Responses to Address of Welcome.
(*a*) HON. J. BARRY MAHOOL,
Mayor of City of Baltimore.
(*b*) HON. WILLIAM HODGES MANN,
Governor of Virginia.
(*c*) For the International Tax Association,
HON. LAWSON PURDY,
President Department of Taxes and Assessments, City of New York.

5. Organization of the Conference.
(*a*) Introduction of the permanent Chairman.
HON. J. O. DAVIDSON,
Governor of Wisconsin.
(*b*) Selection of Vice-Chairmen.
(*c*) Authorization of Committees on,
Credentials,
Rules and Program,
Resolutions.

SECOND SESSION.

Tuesday evening, August 30th, 7:30 o'clock.

The Property Tax in Switzerland,
PROF. CHARLES J. BULLOCK,
Department of Economics, Harvard University, Cambridge, Mass.

Some Judicial Opinions Against Double Taxation,
COURTENAY CROCKER,
Attorney, Boston, Mass.

An Income Tax as a Substitute for the Personal Property Tax,
PROF. T. S. ADAMS,
University of Wisconsin,
Madison, Wisconsin.

Comparative Results of an Income Tax in Various Countries,
K. K. KENNAN,
Attorney, Milwaukee.

THIRD SESSION.

Wednesday Morning, August 31st, 9:00 to 12:00 o'clock.

The Problem of Tax Reform in Iowa,
PROF. JOHN E. BRINDLEY,
Iowa State College, Ames, Iowa.

Taxation Work in West Virginia,
T. C. TOWNSEND,
State Tax Commissioner,
Charleston, W. Va.

Taxation Work and Experience in Ohio,
ALLEN RIPLEY FOOTE,
President Ohio State Board of Commerce.

Taxation Work in Kentucky,
WM. A. ROBINSON,
Member Tax Revision Commission,
Louisville, Ky.

FOURTH SESSION.

Wednesday Afternoon, August 31st, 2:00 to 4:00 o'clock.

Railroad Taxation Problems,
HON. R. H. SHIELDS,
Member Michigan State Tax Commission, Houghton, Mich.

Railroads as Taxpayers,
T. A. POLLEYS,
Tax Commissioner, Chicago, St. Paul, Minneapolis & Omaha Railway Company, St. Paul, Minn.

The Tax Legislation of 1910,
CLEMENT F. ROBINSON,
Clerk Special Tax Commission, 1907-08, Portland, Maine,

Late Wednesday afternoon and evening (weather permitting), Lake trip to White Fish Bay, tendered by the Milwaukee Committee. Refreshments served at White Fish Bay.

FIFTH SESSION.

Thursday Morning, September 1st, 9:00 to 12:00 o'clock.

REPORT OF COMMITTEES.

(1) Committee on Model Inheritance Tax Law. Wm. H. Corbin, Chairman.

(2) Committee on Uniform Insurance Tax. Lawson Purdy, Chairman.

(3) Committee on the Causes of the Failure of the General Property Tax. Oscar Leser, Chairman.

(4) Committee on Uniform Classification of Real Estate. T. C. Townsend, Chairman.

SIXTH SESSION.

Thursday Afternoon, September 1st, 2:00 to 5:00 o'clock.

This session will be set apart for a "round table" discussion of administrative problems by tax officials. The details of this session will be arranged by a committee appointed by members of State Tax Commissions, at the Third Annual Conference, held at Louisville, September 21-24, 1909.

Judge N. S. Gilson, Chairman of the Wisconsin State Tax Commission, will preside.

SEVENTH SESSION.

Thursday Evening, September 1st, 8:00 o'clock.

Report of Committee on Resolutions.

Friday Morning, September 2, 9:00 to 12:00.

BUSINESS MEETING OF THE ASSOCIATION.

1. Report of President.
2. Report—Committee on Publication.
3. Election of Officers and Executive Committee.
4. Authorization of Committees:
   (*a*) On Publications,
   (*b*) On Program for next Conference.

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 avaliable 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.

PERSONNEL AND VOTING POWER.

The personnel and the voting power in the Conference are clearly explained in the following extract from the Constitution of the Association.

ARTICLE VI.

ANNUAL CONFERENCE.

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 the 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. 7. *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.

OFFICERS.

President,

Allen Ripley Foote, Columbus, Ohio.
President, Ohio State Board of Commerce.

Treasurer,

Foster, Copeland, Columbus, Ohio.
President, City National Bank.

Secretary

Mary C. Snyder, Chamber of Commerce Building, Columbus, Ohio.

Vice-President for United States,

Lawson, Purdy, City of New York.
President, Dept. of Taxes and Assessments.

Vice-President for Dominion of Canada,

Hon. A. P. McNab, Regina.
Municipal Commissioner for the Province of Saskatchewan.

Corresponding Secretary, United States,

A. C. Pleydell, 29 Broadway, New York City, Secretary New York Tax Reform Association.

Corresponding Secretary, Dominion of Canada,

G. R. Geary, K. C., Mayor, Toronto, Ontario.

EXECUTIVE COMMITTEE.

THE OFFICERS OF THE ASSOCIATION, AND

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

ERNEST C. KONTZ, Atlanta, Georgia.
Kontz & Austin, Attorneys.

JUDGE N. S. GILSON, Madison, Wis.
Chairman, State Tax Commission.

J. J. THOMAS, Salt Lake City, Utah.
Sec'y State Board of Equalization.

JOHN B. MCKILLIGAN, Victoria, B. C.
Surveyor of Taxes and Inspector of Revenue.