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Program National Conference on State and Local Taxation

Under the Auspices of the

National Tax Association

Columbus, Ohio

November 12-15, 1907

Headquarters: Columbus Board of Trade Building

Meetings: Columbus Board of Trade Auditorium

Open to the Public

You Are Invited

RECEPTION COMMITTEES

Governors of States:

George E. Pomeroy, Chairman
C. D. Firestone
Foster Copeland

Commissioners Appointed by Governors:

Members of State Tax Commissions; and

Other State Officials:

1. Wade H. Ellis, Chairman, Attorney-General
2. Walter D. Guilbert, Auditor of State
3. Carmi A. Thompson, Secretary of State
4. W. S. McKinnon, Treasurer of State
5. A. I. Vorys, State Superintendent of Insurance

Representatives of Universities:

1. W. O. Thompson, President Ohio State University
2. W. H. Siebert, Professor European History, Ohio State University
3. James E. Hagerty, Professor Economics, Ohio State University
4. Judge Gilbert H. Stewart, Harvard University, Class of '68
5. Wm. Herbert Page, Yale University, Class of '89

ANNOUNCEMENTS

Notice :

Each author and speaker is expected to say what he believes to be true, and to give a good reason for believing it.

Authors :

The full text of all papers submitted to the Conference will be published in its Volume of Proceedings. This will give to every paper a permanet value and secure for each author the largest possible audience.

In listing the papers for presentation at the several sessions, an attempt has been made to group those discussing a similar subject for presentation at the same session. Each author is requested to take not more than *twenty minutes* for the presentation of his subject. This he can do by reading a summary, or by oral statements, in case his paper should require more than twenty minutes for the reading of its full text. The purpose is to secure an equal opportunity for each author and to permit an intelligent discussion of every paper presented.

Discussion :

All persons desiring to discuss any subject or paper are requested to hand to the Secretary their name and the name of their University or State, together with other proper designation, as far in advance of the session at which the discussion is to occur as possible. After all papers listed for a session have been presented, the remaining time will be devoted to discussion. The Chairman will first call on those who have given notice of a desire to discuss the subject, after which, if any time remains, any person wishing to speak to the question will be recognized. In case there should not be sufficient time for all to speak who desire to do so, those who have not been heard will be given the privilege of submitting a written statement, not to exceed 500 words, of their views for publication in the proceedings. In this way every person having an opinion to express will be able to secure a hearing before a large audience of readers, if not before those present in the Conference.

Changes in Program:

It will be understood that it may be necessary to make changes in the program. To avoid any misunderstanding from this cause, at the close of each session the papers to be submitted at the next session will be announced by the Chairman.

Important. Every vote involving a recommendation to the people and Legislatures of the several states will be by *a call of the roster of University representatives and Commissioners appointed by Governors.*

FIRST SESSION

Tuesday Afternoon, November 12

2:00 to 5:00 o'clock

1. **Conference Called to Order**

   Mr. Allen R. Foote, President of the National Tax Association, will call the Conference to order.

2. **Temporary Chairman**

   Mr. Foote will introduce Mr. George E. Pomeroy, President of the Ohio State Board of Commerce, who will act as temporary Chairman.

3. **Secretary and Official Stenographer**

   The Chair will request Mrs. Mary C. Snyder, Secretary of the National Tax Assocation, to act as secretary, and Miss Antoinette Jackson to act as the official stenographer of the Conference.

   Tables for the use of members of the press will be provided.

4. **Address of Welcome**

   Governor Andrew L. Harris of Ohio, will be introduced by the Chair and will deliver an address of welcome.

5. **Response to the Address of Welcome**

   Governor Curtis Guild, Jr., of Massachusetts, will be introduced by the Chair and will deliver an address in response to the address of welcome.

6. **Permanent Chairman**

   Mr. Pomeroy will announce that Governor Guild has accepted an invitation to serve the Conference as its permanent Chairman, and will yield the chair to him.

7. Vice-Chairmen

The Chair will request the selection of *three Vice-Chairmen,* each of whom will be requested to respond to his selection in a short address.

8. Appointment of Committees

The Chair will entertain motions for the appointment by the Chair of a committee on *Program and Rules* to consist of *five members;* and a committee on *Resolutions and Conclusions* to consist of *nine members.*

The names of the persons selected to act as members of these committees will be announced at the beginning of the second session.

9. Announcement

Of papers to be submitted at the second session.

SECOND SESSION

Tuesday Evening, November 12

7:30 to 10:00 o'clock

1. **Announcements**

    (*a*) Members, Committee on Program and Rules.

    (*b*) Members, Committee on Resolutions and Conclusions.

Papers

2. The Relation of Federal to State and Local Taxation.

    Prof. H. Parker Willis, Professor of Finance, George Washington University; Washington Correspondent, New York Journal of Commerce, Washington, D. C.

3. Interstate Comity in Taxation.

    Hon. Frederick N. Judson, Author of "Treatise upon the Law and Practice of Taxation in Missouri," St. Louis, Mo.

4. The Economic and Statistical Value of Uniform State Laws on the Subject of State and Local Taxation.

    L. G. Powers, Chief Statistician of Bureau of the Census, Washington, D. C.

5. Outline of a Model System of State and Local Taxation.

    Lawson Purdy, President of Board of Taxes and Assessment, New York City.

6. Constitutional Limitations Affecting Taxation.

    Isador Loeb, Professor of Political Science and Public Law, University of Missouri, Columbia, Mo.

7. Accounting for the Proceeds of All Collections of Taxes, Fines, Fees, and Public Charges and Disbursements of Every Kind.

    Harry B. Henderson, State Examiner of Public Accounts, Cheyenne, Wyoming.

8. **Discussion**

9. Announcements. Papers to be submitted, Third Session, Wednesday forenoon, November 13, 9:30 to 12:30 o'clock.

gentleman on my right asks if he has said anything on the subject yet

THIRD SESSION

Wednesday Forenoon, November 13

9:30 to 12:30 o'clock

1. Announcements Not yet!!

Papers

2. Developement of the Work of the Wisconsin and Minnesota Tax Commissions.

   Dr. Raymond V. Phelan, Department of Economics, University of Minnesota, Minneapolis, Minn.

3. Home Rule in Taxation.

   Solomon Wolff, Member Louisiana State Tax Commission, New Orleans, La.

4. Limitations of the Purposes For Which Taxes May be Levied.

   Prof. Isaac A. Loos, School of Political and Social Science, State University of Iowa, Iowa City, Iowa.

Boyle -

5. Incidence of Taxation.

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

6. Habitation Tax.

   Prof. John B. Phillips, University of Colorado, Boulder, Colorado.

Wells

7. The New Unearned Increment Taxes in Germany.

   Prof. Robert C. Brooks, Swarthmore College, Swarthmore, Pa.

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8. Discussion

9. Announcements. Papers to be submitted, Fourth Session, Wednesday afternoon, November 13, 2:00 to 5:00 o'clock.

FOURTH SESSION

Wednesday Afternoon, November 13

2:00 to 5:00 o'clock

1. **Announcements**

Papers

2. Taxation of Inheritances.
   Dr. Max West, Bureau of Corporations, Washington, D. C.

3. Taxation of Inheritances.
   Prof. Joseph H. Underwood, Professor of Economics, University of Montana, Missoula, Montana.

4. The Position of the Inheritance Tax in the American System of Taxation.
   Prof. Charles J. Bullock, Department of Economics, Harvard University, Cambridge, Mass,

5. Taxation of Incomes.
   Charles Lee Raper, Professor of Political Economy, University of North Carolina, Chapel Hill, N. C.

6. Taxation of the Products of Agriculture.
   N. J. Bachelder, Master National Grange, Concord, N. H.

7. Methods of Assessment as Applied to Several Classes of Subjects.
   James E. Boyle, Professor of Economics and Political Science, State University of North Dakota, Grand Forks, N. D.

8. **Discussion**

9. Announcements, Papers to be Submitted, Fifth Session, Wednesday evening, November 13, 7:30 to 10 o'clock.

FIFTH SESSION

Wednesday Evening, November, 13

7:30 to 10 o'clock.

1. **Announcements**

Papers Denver — [illegible]

2. Enoch Ensley's Contribution to Taxation Literature.
   M. E. Ingalls, Chairman of Executive Committee, C. C. C. & St. L. R. R. Co. Cincinnati, Ohio.

3. The Single Tax.
   C. B. Fillebrown, President of the Massachusetts Single Tax League, Boston, Mass.

4. The Incidence of the Single Tax.
   Prof. H. J. Davenport, Department of Political Science, The University of Chicago, Chicago, Ill.

5. Taxation of Intangible Personal Property.
   Prof. Lindley M. Keasbey, University of Texas, Austin, Texas.

6. Relation of Taxation to the Credit System.
   W. G. Langworthy Taylor, Professor of Political Economy and Commerce, University of Nebraska, Lincoln, Neb.

7. Taxation of Money and Credits.
   Frank G. Pierce, Secretary of the League of Iowa Municipalities, Marshalltown, Iowa,

8. **Discussion**

9. Announcement, Papers to be submitted, Sixth Session. Thursday Forenoon, Nov. 14, 9:30 to 12:30 o'clock,

SIXTH SESSION

Thursday Forenoon, November 14

9:30 to 12:30 o'clock

1. **Announcements**

Papers

2. Taxation of City Real Estate and Improvements on Real Estate as Illustrated in New York City.

   Prof. John H. MacCracken, New York University, New York City.

3. The Taxation of Real Estate and Real Estate Improvements.

   F. A. Derthick, Chairman, Committee on Taxation, National Grange; Master Ohio State Grange, Mantua, Ohio.

4. Municipal Taxation.

   Prof. Jacob H. Hollander, Johns Hopkins University, Baltimore, Md.

5. Reform in Muncipal Taxes.

   Prof. Charles Edward Merriam, Department of Political Science, University of Chicago, Chicago, Illinois.

6. The Basis of Assessment.

   Dean F. W. Blackmar, Graduate School, University of Kansas, Lawrence, Kan.

7. Taxation in Main.

   Prof. Robert J. Sprague, Department of Economics and Sociology, University of Maine, Orono, Maine.

8. **Discussion**

9. Announcement, Papers to be submitted, Seventh Session, Thursday Afternoon, November 14, 2:00 to 5:00 o'clock.

SEVENTH SESSION

Thursday Afternoon, November 14

2:00 to 5:00 o'clock

1. Announcement

Papers

2. General Property Tax as a Source of State Revenue.
   Prof. J. H. T. McPherson, Professor of History and Political Science, University of Georgia, Athens, Ga.

3. Separation of State and Local Revenues.
   Prof. Edwin R. A. Seligman, Columbia University, New York City.

4. Separation of State and Local Revenues.
   Prof. T. S. Adams, Wisconsin University, Madison, Wis.

5. A New Method of Raising State Revenue.
   C. B. Kegley, Master State Grange, Pullman, Wash.

6. An Actual Taxation System and Some Practical Improvements.
   Prof. Joseph A. Beck, Department of Economics, Western University of Pennsylvania, Pittsburg, Pa.

7. Unit Rule.
   William O. Mathews, Attorney of Ohio Tax League, Cleveland, Ohio.

8. Discussion

9. Announcement, Papers to be submitted, Eight Session, Thursday Evening, November 14, 7:30 to 10 o'clock.

EIGHTH SESSION

Thursday Evening, November 14

7:30 to 10:00 O'clock

1. **Announcements**

Papers

2. Taxation of Life and Fire Insurance Corporations.
   Professor Solomon S. Huebner, University of Pennsylvania, Philadelphia, Pa.

3. Taxation of Competitive Industrial Corporations.
   Hon. Toeodore Sutro, Attorney, Chairman Committee on Taxation, American Bar Association, 280 Broadway, New York City.

4. Taxation of Public Service Corporations.
   Professor Adam Shortt, Queens University, Kingston, Ontario; Member of Tax Commission, Province of Ontario.

5. Taxation of Public Service Corporations.
   Prof. Carl C. Plehn, Professor of Finance and Statistics, University of California, Berkeley, Cal.; Expert on Taxation and Public Finance, State of California Commission on Revenue and Taxation.

6. Special Franchise Taxation in New York.
   George S. Coleman, Assistant Corporation Counsel City of New York, Hall of Records, New York City.

7. Relation of Franchise Taxation to Service Rates.
   Allen Ripley Foote, President National Tax Association. Commissioner Ohio State Board of Commerce, Columbus, Ohio.

8. **Discussion**

9. Announcement, Program for Ninth Session, Friday forenoon, November 15, 9:30 to 12:00 o'clock.

NINTH SESSION

Friday Forenoon, November 15

9:30 to 12:00 O'clock

1. **Announcements**

2. Report of Committee on Resolutions and Conclusions.

3. **Discussion**

4. Adjournment.

Permanent Organization of the National Tax Association

Immediately after the adjournment of the Conference, all persons who are, or who desire to become Corresponding Members of the National Tax Association, will be requested to remain seated and participate in a meeting of the National Tax Association.
The purposes of this meeting are:

1. To take action confirming the temporary organization as the permanent organization for one year.

2. To adopt the platform, as printed on the Association letterhead.

3. To provide a committee of five to draft a constitution and by-laws to be submitted to the next meeting.

4. To adopt the Prospectus and announcements published in two folders issued by the Association.

INFORMAL DINNER

Friday Afternoon, November 15, at 2 o'clock

An informal dinner, to which all delegates attending the Conference are cordially invited, will be served at the *Hotel Hartman*.

The dinner will be concluded in time for those guests who desire to do so to take the evening trains.

An opportunity for becoming acquainted, good fellowship, impromptu speeches, music and songs.

All should stay and make much of it.

UNASSIGNED PAPERS

A. Rating on Unimproved Values in New Zealand.

Professor James Edward LeRossignol, Department of Economics, University of Denver, Denver, Colorado.

B. Taxation of Land Covered with Growiug Forest Trees.

By a Representative of the American Forestry Association, Washington, D. C.

C. Business License and Professional Tax as a Source of Revenne.

Prof. Harry Alvin Millis, Department of Economics, Leland Stanford Junior University, Stanford University, California.

D. Farm Mortgages and Double Taxation.

Prof. Charles W. Mixter, University of Vermont, Burlington, Vermont.

E. Substitutes for Personal Property Tax.

Harry G. Friedman, New York City.

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