SIXTH NATIONAL
CONFERENCE

ON

State and Local Taxation

PROGRAM

HOTEL SAVERY

DES MOINES, IOWA
September 3 to 5, 1912

Under the auspices of the
NATIONAL TAX ASSOCIATION
Columbus, Ohio.
29 Broadway, New York.

Sixth National Conference

ON

STATE AND LOCAL TAXATION

Program

Hotel Savery, Des Moines, Iowa
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LETTERS OF INVITATION FROM THE GOVERNOR OF IOWA

To Governors of States:

STATE OF IOWA, EXECUTIVE DEPT.
Des Moines, February 3, 1912.

MY DEAR GOVERNOR:

The annual meeting of the National Tax Association to consider the question of State and Local Taxation will be held in this city September 3-5, 1912.

You are so familiar with the working of this Association that it is not necessary for me to burden your time in any unnecessary explanation. I only desire to request that you appoint three delegates and three alternates from your State to attend this Conference.

The Association has asked me to extend invitation through you to your State and you can greatly relieve me of further correspondence in reference to the matter if you will at once name these delegates and alternates and furnish me with the list, giving the names and postoffice address of each. May I request that this receive your early attention.

Very truly yours,

B. F. CARROLL,
Governor.

DES MOINES COMMITTEE

M. H. Cohen
Geis Botsford
John E. Brindley

To Presidents of Universities and Colleges

February 2, 1912.

My Dear Sir:

On behalf of the state of Iowa I have the honor of inviting you to attend the Sixth National Conference on State and Local Taxation to be held in Des Moines, September 3-5, 1912, unedr the auspices of the National Tax Association, and also to appoint one delegate and alternate who will attend and represent your Institution in this Conference.

In selecting your delegate please keep in mind the following important condition:

The voting power in the Conference is limited to delegates appointed by Governors of States and Presidents of Educational Institutions.

This limitation is fixed to make it certain that the conclusions of the Conference, as stated in resolutions adopted, shall correctly express the best administrative experience and economic thought on the subjects considered.

At the request of the President of the Association I enclose a copy of the report made to the Governor of Kansas by the delegates who represented that state in the Fifth National Tax Conference.

Kindly furnish me, at your earliest convenience, with the names and addresses of delegates you appoint to enable the officers of the National Tax Association to supply them with literature and other information pertaining to the work of the Conference.

Sincerely yours,

B. F. Carroll,

Governor.

FIRST SESSION.

Tuesday morning, September 3, 10:30 o'clock.

1. Conference called to order by
   ALLEN RIPLEY FOOTE,
   President National Tax Association.
2. Addresses of Welcome,
   HON. JAMES R. HANNA,
   Mayor of Des Moines.
   HON. B. F. CARROLL,
   Governor of Iowa.
3. Responses.
4. Organization of Conference.

SECOND SESSION.

Tuesday afternoon, September 3, 2:00 o'clock.

1. Legislation of 1912 and pending constitutional amendments.
   ARTHUR C. PLEYDELL,
   Secretary National Tax Association.
2. Tax Reform in Louisiana,
   W. O. HART,
   Member Special Tax Commission, New Orleans.
3. State Conferences and Associations,
   PROF. JAMES E. BOYLE,
   President North Dakota Tax Association, Grand Forks, N. D.
   EDWARD L. HEYDECKER,
   Secretary New York State Tax Conferences.
4. Outline for Study of State and Local Taxation,
   PROF. EDWIN S. TODD,
   Miami University, Oxford, Ohio.
5. Committee meetings.

THIRD SESSION.

Tuesday evening, September 3, 8:00 o'clock.

1. State Taxation in Pennsylvania,
   N. E. Hause,
   Former Chief Clerk, Department of Auditor-General, Harrisburg, Pa.
2. Separation of State and Local Revenue in California,
   A. B. Nye,
   State Controller, Sacramento, Cal.
3. Relation of Taxation to Service Rates,
   N. T. Guernsey,
   Attorney, Des Moines, Iowa.
4. Discussion on Taxation of Public Service Corporations.
   Under the direction of Alfred E. Holcomb, New York, Chairman of Committee on this subject.
   Discussion opened by Frank P. Crandon, Tax Commissioner, Chicago & North-Western Railway Co., Chicago, Illinois.

FOURTH SESSION.

Wednesday morning, September 4, 10:00 o'clock.

General Subject—Special Rates for Special Classes of Property; Recent legislation.

1. Uniform rule and tax limit law in Ohio,
   R. M. Dittey,
   Chairman State Tax Commission.
2. Minnesota: Experience with 3-mill tax on Moneys and Credits.
   J. G. Armson,
   Member State Tax Commission.

3. New York: The Secured Debt Tax,
EDWARD L. HEYDECKER,
Assistant Tax Commissioner, City of New York.
4. Rhode Island: Tax Legislation of 1912,
Z. W. BLISS,
Chairman State Tax Commission.
5. Wisconsin: First Year of State Income Tax,
NILS P. HAUGEN,
Chairman State Tax Commission.

FIFTH SESSION.

Wednesday afternoon, September 4, 2:00 o'clock.

1. Report of Inheritance Tax Committee,
WILLIAM H. CORBIN, *Chairman*,
State Tax Commissioner, Hartford, Connecticut.
2. First Year of "Model Inheritance Tax Law" in New York.
LAWSON PURDY,
President Department of Taxes and Assessments, City of New York.
3. Discussion.
4. Result of Classification of Real Estate as recommended by committee of National Tax Association.
KANSAS TAX COMMISSION.
5. Work of a Valuation Committee in the Assessment of Real Estate,
GEORGE E. POMEROY,
President Ohio State Board of Commerce, Toledo, O.
6. Suggestions for a Practical Plan of Forest Taxation.
PROF. FRED ROGERS FAIRCHILD,
Member Connecticut Special Tax Commission, Yale University, New Haven, Conn.

SIXTH SESSION.

Wednesday evening, September 4, 7:00 o'clock.

DINNER AT HOTEL SAVERY, (informal).

The charge for the dinner will be ~~$1.00~~ 2.00 per plate. Delegates, members of the Association, and visitors, are invited to attend. Ladies welcome. To facilitate arrangements, please notify the secretary of the Conference Wednesday morning of intention to attend.

The dinner will be followed by annual address of the President of the National Tax Association,

ALLEN RIPLEY FOOTE,
Columbus, Ohio.

A business meeting of the National Tax Association will then be held, to consider proposed changes in the constitution and other matters to be acted upon finally at the regular annual meeting of the Association Thursday evening.

SEVENTH SESSION.

Thursday morning, September 5, 10:00 o'clock.

1. Proposed Improvements in Iowa Tax Laws,
   PROF. JOHN E. BRINDLEY,
   Secretary Special Tax Commission,
   State College, Ames, Iowa.
2. Special Tax Commissions and the Problems They are Studying.
   Discussion by members of Commissions:
   Connecticut, JOHN J. WALSH, Norwalk.
   Delaware, GEORGE W. SPARKS, Wilmington.

Florida, W. S. JENNINGS, Jacksonville.

Kentucky, W. O. DAVIS, Versailles.

Maryland, J. BARRY MAHOOL, Baltimore.

Michigan, PROF. DAVID FRIDAY, Ann Arbor.

New Jersey, FRANK B. JESS, Haddon Heights.

Utah, HARDEN BENNION, Salt Lake City.

Virginia, DOUGLAS S. FREEMAN, Richmond.

3. Tax Commissions of Business Organizations.

   Southern Commercial Congress.

   Tennessee Manufacturers' Association.

EIGHTH SESSION.

Thursday afternoon, September 5, 2:00 o'clock.

"ROUND TABLE."

This session is set apart for an informal discussion of administrative problems, and will be under the general direction of the tax officials present at the conference. The session is open and everyone is invited to participate.

WM. B. FELLOWS, member and secretary of the New Hampshire State Tax Commission, will open the discussion by a report on the problems encountered in establishing central supervision in a state under a town form of government.

NINTH SESSION.

Thursday evening, September 5, 8:00 o'clock.

1. Report of Resolutions Committee.
2. Unfinished business.
3. Adjournment of Conference.
4. Business meeting of National Tax Association and election of officers.

COMMITTEES

The committees which were continued or authorized at the last Conference will not be expected to present written reports.

Each committee will meet Tuesday afternoon for preliminary consultation.

As far as practicable, a meeting of each committee will be held during the sessions of the Conference in connection with addresses on related subjects. This will give opportunity for all interested in a subject to participate in the discussion and to aid in formulating appropriate resolutions.

Committee on Administration of Tax Laws

Samuel Lord
John B. McKilligan
Samuel T. Howe
George Pottle
Frank B. Jess
E. E. Woodbury
Edward L. Heydecker
Wm. B. Poland
Charles V. Galloway
George Curtis, Jr.

Committee on Inheritance Tax Law

Wm. H. Corbin
Charles J. Bullock
Lawson Purdy
A. C. Pleydell
E. L. Heydecker
Joseph H. Underwood
S. S. Huebner

Committee on Mercantile Business

Oscar Leser
Ernest C. Kontz
Frank G. Pierce
W. A. Robinson
David Friday
Joseph French Johnson
Douglas S. Freeman

Committee on Manufacturing Corporations

Z. W. Bliss
James C. Forman
George Lord
Edward L. Heydecker
W. Pierreport White
Theodore Sutro
George W. Sparks

Committee on Banks and Financial Institutions

N. S. Gilson
Carl C. Plehn
Lawson Purdy
George E. Pomeroy
J. E. Cushman
Albert H. Wiggin

Committee on Real Estate Assessment

Edward L. Heydecker
Wm. S. Glass
John Perrie
A. C. Pleydell
L. G. Powers
Frank B. Schutz
J. J. Thomas
T. C. Townsend

Committee on Cooperation with the Census

Allen Ripley Foote
Lawson Purdy
A. C. Pleydell
Carl C. Plehn
Oscar Leser
Charles J. Bullock
T. S. Adams

Committee on Uniform Insurance Tax Laws

Lawson Purdy
W. M. Daniels
George H. Noyes

Committee on Official Journal

T. S. Adams
Wm. H. Corbin
E. F. Noel
Royal Meeker
James E. Boyle
George E. Pomeroy

NATIONAL TAX ASSOCIATION

President.
Allen Ripley Foote, Columbus, Ohio.

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

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

Secretary.
Arthur C. Pleydell, 29 Broadway, New York City.

EXECUTIVE COMMITTEE

Allen Ripley Foote, Chairman, Columbus, Ohio.

Lawson Purdy, New York City.
'Hall of Records.

Arthur C. Pleydell, North Plainfied, N. J.

James E. Boyle, Grand Forks, N. D.
University of North Dakota.

William H. Corbin, Hartford, Conn., State Tax Commissioner.

Douglas S. Freeman, Richmond, Va., Secretary Virginia Tax Commission.

Charles V. Galloway, Salem, Oregon. State Tax Commissioner.

Nils P. Haugen, Madison, Wis., Chairman State Tax Commission.

Alfred E. Holcomb. New York City, Assistant Secretary, American Telephone & Telegraph Co.

Samuel T. Howe, Topeka, Kansas, Chairman State Tax Commission.

Samuel Lord, St. Paul, Minn., State Tax Commissioner.

E. F. Noel, Jackson, Miss., Former Governor of Mississippi.

HONORARY MEMBERS, EXECUTIVE COMMITTEE

A. J. MATHESON, Toronto, Ontario,
Provincial Treasurer.

J. W. HARRIS, Winnipeg, Manitoba,
Assessment Commissioner.

OBJECTS OF THE ASSOCIATION

The objects of the Association, as stated in its constitution, are 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 comity in taxation.