

Second International Conference

ON

*State
and
Local
Taxation*

Under the Auspices of the

National Tax Association

Announcements

The Second International Conference on State and Local Taxation will be held in Toronto, Canada, October 6-9, 1908. This date has been chosen to avoid intruding on the summer vacation of college men and public officials, and also to have it early enough to permit of the publication and distribution of the proceedings in time to make the same available for the use of all legislative bodies convening the first week in January, 1909.

The first Conference developed, by force of the importance of its purpose, into an *International Conference*. The presence and helpful participation in that Conference of many able representatives of the Dominion of Canada was so cordially appreciated that it was suggested that the name of the organization be changed to cause it to express the purpose to include in its membership all students and administrators of the moral and economic principles that should be applied in all statutory laws that govern the assessment, collection and disbursement of taxes, and public incomes from all other sources, for state and local purposes. Moral and economic principles and administrative experience are of universal application. By virtue of such application, those interested in them should hold membership in this Association. An opportunity to do so will be offered by the Constitution of the Association, to be adopted at the Toronto meeting. A permanent name for this

Association will be adopted as a part of its Constitution.

PAPERS AND DISCUSSIONS.

Time for papers and discussions will be arranged to give full opportunity to those who prepare themselves for the occasion. The weak point in the First Conference was found to be in having too many papers and not enough time for discussion. For the *Second Conference* the program will provide for six sessions of three hours each. The papers will be limited to eighteen. Each author will be allowed *thirty minutes* for the presentation of his subject, and *thirty minutes* will be allowed for the discussion of the subject. Subjects for discussion will be selected with a view to their definite practical value and immediate influence on proposed or pending legislation.

ORGANIZATION OF THE CONFERENCE.

All details for the organization of the Conference will be arranged by the National Tax Association, assisted by special and local committees. Announcements of the same will be made from time to time as the different features of the program are perfected.

The second business meeting of this Association will be held Friday forenoon, October 9, 1908. *The Committee on Constitution and By-Laws* will make its report at this session. After the adoption of its Constitution and By-Laws, officers of the Association will be elected and all questions pertaining to the business affairs and management of the Association will be considered and acted upon.

EDUCATIONAL PERSONNEL OF THE CONFERENCE.

All Universities and Colleges at which

there is a special course in Public Finance, or at which that subject receives special attention in a general course of Economics, will be invited to be represented in the Conference by delegates. No restriction will be placed upon the number of delegates who may attend the Conference representing any institution of higher education. Any person officially connected with the teaching staff of an institution invited to participate in the Conference, who may be in attendance, will be accepted as a delegate from that institution without a special credential being required authorizing his enrollment as a delegate. Every State and Province should be represented in the Conference by their Universities and Colleges.

Invitations to participate in the Conference will be addressed to the President and to the head of the Economic and Political Science Department of each institution.

A personal invitation to attend and participate in the Conference will be addressed to all Professors or Instructors in the Economic and Political Science Departments of all Universities and Colleges.

ADMINISTRATIVE PERSONNEL OF THE CONFERENCE.

The Governor of each State and the Premier of each Province will be invited to appoint *three delegates* to represent his State or Province in the Conference.

A personal invitation to attend and participate in the Conference will be addressed, for all States and Provinces, to their chief financial officer; Attorney-General, Tax Commissioner and to each member of a State or Provincial Tax Commission, Board of Review or other

official bodies charged with the duty of investigating and administering tax laws.

GENERAL PERSONNEL OF THE CONFERENCE.

A personal invitation to attend and participate in the Conference will be addressed to public men, editors, writers and speakers, included in a selected list, who hold no educational or official position, but take an active interest in the subject of state and local taxation.

VOTING POWER IN THE CONFERENCE.

Each University or College represented in the Conference will be entitled to one vote. In case an institution for higher education is represented by more than one delegate, the delegates from such institution will be expected to select one from their number to cast the vote for the institution.

Each delegate appointed by a Governor of a State or a Premier of a Province will be entitled to one vote. In case a State or Province is represented by less than three delegates, those present will be entitled to but one vote each.

RESOLUTIONS AND CONCLUSIONS.

The last session of the Conference, on October 8, 1908, or so much of it as may be necessary, will be devoted to the consideration of the *Report of the Committee on Resolutions and Conclusions*. Such expression of the opinion of the Conference should be made with all possible deliberation and authority.

The voting power of the Conference is limited to delegates representing Universities and Colleges, and delegates representing States and Provinces by appointment of their Governor or Premier, with the purpose of safeguard-

ing the Conference from the possibility of having its expression of opinion influenced by any class interest; by consideration for those who devote their time to the work or management of this Association; or by favor for those who contribute money for its support.

The deliberately expressed opinion of the Conference on any proposition should be formulated and announced by the best informed economic thought and ripest administrative experience available for the correct guidance of public opinion and legislative action. Confidence in its judgment must be justified by its wisdom. Its power to formulate the public policy of States and Provinces; its power to direct the course of events in economic and fiscal experience in state and local taxation, will depend upon its ability to formulate the principles of moral and economic justice clearly, and to devise practical methods by means of which such principles can be applied in the enactment and the administration of all taxation laws.

GUESTS OF THE ASSOCIATION.

Presidents of Universities and Colleges and the Governors of States and Premiers of Provinces will be invited to attend and participate in the Conference as the guests of this Association.

The expenses of delegates appointed by Universities and Colleges, and by the Governors of States and Premiers of Provinces, *having no fund out of which the expenses incurred by such delegates in attending the Conference can be paid*, will be paid by this Association upon the request of such delegates, if such request is received, not less than thirty days before the holding of the Conference, giving an estimate of the total of such

expenses. The purpose of this arrangement is to remove a possible obstacle that may be in the way of some delegate who desires to attend the Conference, having been appointed by a University or College, a State or a Province, *not prepared to defray his necessary expenses*. The experience of the First Conference demonstrated the necessity for this arrangement and its helpfulness. Whenever it was taken advantage of a real need for it existed. It was the means of bringing to the Conference a number of able, conscientious and energetic co-workers.

SUBJECTS FOR DISCUSSION AND AUTHORS.

The foregoing details pertaining to the organization of the Conference clearly indicate the character of the subjects to be selected for discussion, and of the ability desired for the discussion of the subjects selected. The fundamental purpose is to utilize the best available intelligence, theoretical and administrative, for the guidance of legislative action, on the subject of State and Local Taxation.

Suggestions of subjects for discussion, and of authors best equipped to discuss the subject suggested, are earnestly desired, as are all suggestions designed to make the Second Conference completely successful in its every detail.

Respectfully submitted,

NATIONAL TAX ASSOCIATION.

ALLEN R. FOOTE, *President*.

Columbus, Ohio, May 2, 1908.

NOTICE: Copies of Bulletin No. 1, Series for 1908, furnished on request.

(Ready for Delivery)

Proceedings
First National Conference
on
State and Local Taxation

The Complete Report of the Addresses and Proceedings at the First National Conference, held under the auspices of The National Tax Association at Columbus, Ohio, November 12-15, 1907.

This work presents a comprehensive discussion of the leading problems of Taxation in the United States by authorities from all parts of the country. Many of the speakers are trained experts in the financial departments of the Federal, State, or municipal governments, while others are highly specialized teachers and students of economics.

The many problems presented, and their lucid exposition and analysis, should prove to be of the greatest value to every official and taxpayer throughout the nation.

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List of Papers

Contained in this Volume of Proceedings:

1. A Council of States.

Dr. C. A. L. Reed, Delegate, University of Cincinnati, Cincinnati, Ohio.

2. Interstate Comity in Taxation.

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

3. 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.

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

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

5. Constitutional Limitations Affecting Taxation.

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

6. Uniform Public Accounting.
Joseph T. Tracy, Chief Deputy of
the Ohio State Bureau of Uni-
form Public Accounting, Co-
lumbus, Ohio.
7. Accounting for the Proceeds of All
Collections of Taxes and Public
Charges and Disbursements of
Every Kind.
Harry B. Henderson, State Ex-
aminer of Public Accounts,
Cheyenne, Wyoming.
8. Centralized Tax Administration in
Minnesota and Wisconsin.
Dr. Raymond V. Phelan, De-
partment of Economics, Uni-
versity of Minnesota, Minne-
apolis, Minn.
9. Home Rule in Taxation.
Solomon Wolff, Member Louisiana
State Tax Commission, New
Orleans, La.
10. 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, Ia.
11. Methods of Assessment as Applied
to Several Classes of Subjects.
James E. Boyle, Professor of
Economics and Political Sci-
ence, State University of North
Dakota, Grand Forks, N. D.
12. Habitation Tax.
Prof. John B. Phillips, University
of Colorado, Boulder, Colorado.
13. The Utah Mortgage Tax.
Prof. George Coray, University of
Utah, Salt Lake City, Utah.

14. 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.

15. Taxation of Inheritances.

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

16. Taxation of Inheritances.

Dr. Max West, Bureau of Corporations, Washington D. C.

17. The Position of the Inheritance Tax in the American System of Taxation.

Prof. Charles J. Bullock, Department of Economics, Harvard University, Cambridge, Mass.

18. Taxation of Incomes.

Prof. Charles Lee Raper, Professor of Political Economy, University of North Carolina, Chapel Hill, North Carolina.

19. Taxation of the Products of Agriculture.

N. J. Bachelder, Master National Grange, Concord, New Hampshire.

20. Forest Taxation.

A. C. Shaw, Principal Examiner, Law Office, U. S. Forest Service, Washington, D. C.

21. Rating on Unimproved Values in New Zealand.

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

And

William Downie Stewart, of Dunedin, New Zealand.

22. The Single Tax.

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

23. The Taxation of Unearned Increments.

Prof. H. J. Davenport, Department of Political Economy, The University of Chicago, Chicago, Illinois.

24. Some General Considerations Concerning Sovereignty and Taxation.

Prof. Lindley M. Keasbey, University of Texas, Austin, Texas.

25. The Taxation of Intangible Assets in Texas.

Prof. Samuel Peterson, University of Texas, Austin, Texas.

26. Multiple Taxation and Taxation of Credits.

W. G. Langworthy Taylor, Professor of Political Economy and Commerce, University of Nebraska, Lincoln, Nebraska.

27. Taxation of Money and Credits.

Frank G. Pierce, Secretary of the League of Iowa Municipalities, Marshalltown, Iowa.

42. Taxation, The Unit Rule of Assessment; A Hope for the Future.

William O. Matthews, Attorney of Ohio Tax League, Cleveland, Ohio.

43. Taxation of Life and Fire Insurance Corporations.

Prof. Solomon S. Huebner, University of Pennsylvania, Philadelphia, Pa.

44. Taxation of Competitive Industrial Corporations.

Hon. Theodore Sutro, Attorney, Chairman Committee on Taxation, American Bar Association, New York City.

45. Taxation of Public Service Corporations.

Prof. Adam Shortt, Queens University, Kingston, Ont. Member Tax Commission, Province of Ontario, Canada.

46. Taxation of Public Service Corporations.

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

47. Special Franchise Taxation in New York.

George S. Coleman, Assistant Corporation Counsel City of New York, Hall of Records, New York City.

48. Relation of Franchise Taxation to Service Rates.

Allen Ripley Foote, President National Tax Association; Commissioner, Ohio State Board of Commerce, Columbus, Ohio.