

Tenth National
Conference on
TAXATION

PROGRAM



CLAYPOOL HOTEL
INDIANAPOLIS INDIANA
August 28th to 31st, 1916

"The objective point of this work is to harmonize the requirements of state constitutions and statute laws, and their administration, with the requirements of moral and economic laws. This will result in uniform state and local tax laws, a consummation that is of fundamental importance to the economic welfare of the people of this country. The policy of all state and local tax legislation should be to require from every person a payment for the support of the state and local government within the jurisdiction of which he lives or owns property."—Allen R. Foote in Bulletin No. 1, 1907.

UNDER THE AUSPICES OF THE
NATIONAL TAX ASSOCIATION

OUR TENTH ANNIVERSARY

IT is appropriate that there should be present at this time in the mind of each person in attendance upon this conference and of each member of the National Tax Association, some definite appreciation of our debt of gratitude to the Founder of the Association—Allen Ripley Foote. The members who collaborated with him in 1906 and 1907 do not need to be reminded of the inspiration and genius which conceived this movement and the untiring energy and determination which established it against the overwhelming odds of lethargy, inertia and the general inclination towards indifference which characterizes all activity in which diverse situations, local differences and perhaps selfish ends, are involved in more or less hopeless confusion. Mr. Foote with calm deliberation, unerring judgment and exceptional boldness of conception, brought this Association into being and maintained it in the early years by almost individual effort. As we stand to-day with something of a feeling of confidence that we are a permanently useful body, it is fitting that we pause and contemplate the early endeavors of one to whom we are so profoundly indebted. We know it will be a pleasure to all in attendance to personally greet Mr. Foote on this anniversary occasion.

ANNOUNCEMENTS

THE sessions of the Conference will be held at the Claypool Hotel, the quarters being kindly supplied through the courtesy of the management of the hotel. The Registration Bureau will be found there, and delegates and visitors are urged to register as soon as possible after arrival.

The officers of the National Tax Association may be found at this hotel and will appreciate communications and suggestions concerning the conduct of this conference and the affairs of the Association in general.

The Secretary and Treasurer, or their representatives, will be available at all times at the registration bureau, where applications for membership and orders for volumes and other publications will be received and other business transacted.

Governor Samuel M. Ralston of Indiana and the members of the State Board of Tax Commissioners of Indiana and especially Hon. James A. Houck of that Board have consistently and continuously coöperated towards the success of this meeting and we desire to make this sincere acknowledgment of their helpfulness.

General Invitation

As usual the Governors of states and territories, Premiers of Canadian provinces, heads of colleges and of State associations of chartered public accountants, have been invited to appoint official delegates with voting power. The General Public is cordially invited to attend and participate in the discussions.

PROGRAM

FIRST SESSION

Monday Afternoon, August 28, 2:30 P. M.

1. **Conference called to order by Samuel T. Howe,**

Chairman of the Kansas Tax Commission
and President of the National Tax Association.

Introduction of Temporary Chairman,

HON. LAWSON PURDY, President Department of Taxes and Assessments, New York City.

2. **Address of Welcome,**
HON. SAMUEL M. RALSTON, Governor of Indiana.
3. **The Tenth Anniversary of the National Tax Association,**
ALLEN RIPLEY FOOTE, Honorary President and Founder of the National Tax Association.
4. **Organization of Conference — Appointment of Permanent Chairman, Secretary and the Necessary Committees.**

SECOND SESSION

Monday Evening, August 28, 8 P. M.

INDIANA SESSION

1. **Administration of the Assessment Laws,**
HON. FREDERICK VAN NUYS, State Senator of Indiana.
2. **The Township Assessor,**
JUDGE CHARLES J. ORBISON, Special Counsel of the State Board of Tax Commissioners of Indiana.
3. **The Income Tax as a Measure of Relief for Indiana,**
Prof. WILLIAM A. RAWLES, University of Indiana.
4. **Divorcing the Assessor from Politics,**
FRED. A. SIMS, Former Member State Board of Tax Commissioners of Indiana.
5. **Discussion.**

THIRD SESSION

Tuesday Morning, August 29, 9:30 A. M.

Round Table on Tax Laws and Administration,

HON. JOHN B. PHILLIPS, Chairman of the Colorado Tax Commission, presiding.

The following subjects for discussion are suggested but it is desired that persons feel free to introduce any additional subject: Selection and tenure of Local Assessors; Methods of making the State Equalization; Composition of the Equalizing Board, whether ex-Officio or Appointive; Employment of Horizontal Increase instead of Variation in the tax rate for state purposes among the local units; Increase of local and state taxes; Limit of levy laws. The five-minute rule will be applied in order to allow of participation by the greatest possible number.

Tuesday Afternoon, August 29.

Reserved for Committee Meetings, and Informal Business.

FOURTH SESSION

Tuesday Evening, August 29, 8 P. M.

1. Presidential Address,

HON. SAMUEL T. HOWE, Chairman Kansas Tax Commission.

2. Some Aspects of Canadian War Finance,

DR. ADAM SHORTT, Member Civil Service Commission of Canada.

3. Federal Inheritance Taxation,

HON. NILS P. HAUGEN, Chairman of the Wisconsin Tax Commission.

4. Report of the Committee on Federal Income Tax,

PROF. E. R. A. SELIGMAN, of Columbia University, *Chairman*.

5. Discussion.

Wednesday Morning, August 30. Reserved for Informal Matters.

FIFTH SESSION

Wednesday Afternoon, August 30, 2 P. M.

Round Table on Tax Laws and Administration,

CHARLES A. ANDREWS, Formerly Deputy Tax Commissioner of Massachusetts, presiding.

Suggested subjects for discussion under the five-minute rule: National and state income taxation; National and state inheritance taxation; The new federal inheritance tax.

SIXTH SESSION

Wednesday Evening, August 30, 8 P. M.

1. **The Training of Assessors and Tax Officials,**
HON. THOMAS D. KEARNEY, of the Michigan State Board of Assessors.
2. **Taxation and the Farmer,**
HON. J. W. BRISLAWN, of the Washington State Board of Tax Commissioners.
3. **The Study of Taxation in Colleges and Universities,**
PROF. H. L. LUTZ, of Oberlin College.
4. **Report of the Committee on Educational Work,**
DOUGLAS SUTHERLAND, Secretary of the Civic Federation of Chicago, *Chairman*.
5. **Discussion.**

SEVENTH SESSION

Thursday Morning, August 31, 9:30 A. M.

1. **Uniform Public Accounting and State Supervision Thereof,**
HON. FRED O. BLUE, State Tax Commissioner of West Virginia.
2. **The Attitude of Taxpayers' Associations to Public Expenditures,**
HON. HERBERT J. HAGERMAN, Former Governor of New Mexico and President of the New Mexico Taxpayers' Association.
3. **The Asheville Board of Trade's Plan for the General Property Tax,**
W. VANCE BROWN, Asheville, N. C.
4. **Tax Legislation Enacted During 1916,**
M. MARKHAM FLANNERY, Attorney Federal Trade Commission.
5. **Discussion.**

EIGHTH SESSION

Thursday Afternoon, August 31, 2:30 P. M.

1. Report of Resolutions Committee.
2. Business Meeting of the Conference.
3. Annual Meeting of the National Tax Association.

NINTH SESSION

Thursday Evening, August 31, 8 P. M.

1. The State Income Tax versus The Classified Property Tax,
PROF. CHARLES J. BULLOCK, of Harvard University.
2. Taxation of Corporations on the Market Value of Their Capital Stock,
HON. JOHN S. EDWARDS, of the Florida State Tax Commission.
3. State Equalization: How the Board should be Constituted and Information Secured,
HON. WILLIAM BAILEY, President Utah State Board of Equalization.
4. Report of Committee on Methods of Apportioning Interstate Properties to the Several States,
THOMAS W. HULME, General Secretary of Railroad Presidents' Conference Committee on Federal Valuation of Railroads, *Chairman*.
5. Discussion.

Adjournment.

Indianapolis Committee on Arrangements

W. H. HART,
Member State Board of Tax Commissioners
of Indiana, *Chairman*.

RALPH K. DOUGLASS,
Ass't Gen'l Sec'y, Chamber of Commerce.

OSCAR L. POND,
Attorney at Law.

ANDREW SMITH,
Vice-President Indiana National Bank.

ROY SAHM,
Secretary State Savings & Trust Company.

Official Reporter

E. J. KOESTER, Madison, Wis.

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COMMITTEES REPORTING AT THIS CONFERENCE

Committee on the Federal Income Tax

- Professor EDWIN R. A. SELIGMAN, *Chairman*.
Professor CHARLES J. BULLOCK, Harvard University.
Dr. T. S. ADAMS,
Professor of Political Economy, Yale University, Secretary National Tax Association.
K. K. KENNAN, Attorney-at-Law.
Milwaukee, Wisconsin.
A. C. REARICK, Attorney-at-Law, New York, N. Y.
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Ass't Secretary Corporation Trust Company,
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ROBT. H. MONTGOMERY, *New York* Committee on Educational Work

- DOUGLAS SUTHERLAND, *Chairman*,
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Prof. HENRY B. GARDNER, Brown University.
Prof. FREDERICK B. GARVER,
Leland Stanford University.
F. J. LISMAN, Banker, New York City.
GEORGE LORD,
Secretary Michigan State Tax Association.

Committee on Interstate Properties

- THOMAS W. HULME, *Chairman*,
General Secretary of Railroad Presidents' Valuation Committee.
THOMAS S. ADAMS,
Secretary National Tax Association.
Prof. DAVID FRIDAY,
University of Michigan.
J. M. B. HOXSEY,
Vice-President Southern Bell Telephone & Telegraph Company.
J. H. MCGIFFERT,
Chairman Ohio Tax Commission.
FRANK H. SOMMER,
Counsel New Jersey Public Utilities Commission.

MEMBERSHIP DETAILS

The Bulletin. The official organ of the Association is issued monthly except in July, August and September. It is intended for circulation among the members to keep them advised on topics of current interest. It is planned to make this BULLETIN a real and substantial help to those wishing to keep up-to-date in tax matters and to make it a medium for the intercommunication of ideas and suggestions by members and readers.

Subscription price to members is \$1.00 and is included in annual membership dues.

Subscription price to non-members, \$2.00 per annum.

Volumes of Proceedings. The volumes of Proceedings, covering conferences held annually beginning in the year 1907, contain a large amount of practical up-to-date comprehensive information on all phases of taxation. The contributions are by experienced and expert administrators, well-qualified economists, students and investigators, and by practical business men. The volumes are cloth-bound, fully indexed, and contain approximately 500 pages each.

The recognized value of these volumes is indicated by the fact that they are regularly obtained as part of the equipment of a large number of state, university and local libraries in the United States and the Canadian provinces. They are also in use by state and local tax officials, attorneys, corporation officials, economists, and others interested in governmental finance throughout this country and abroad.

PRICES: Annual membership dues in the Association, including the current volume of proceedings \$5.00, \$1.00 of which is for one year's subscription to the BULLETIN. Back volumes to members, \$1.00. The current volume to non-members, \$3.00. Back volumes, \$2.00. Address orders and inquiries to

A. E. HOLCOMB, Treasurer,
195 Broadway,
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FORM FOR RENEWAL OF MEMBERSHIP

TREASURER, **National Tax Association.**

As a member of the **National Tax Association**, I enclose Check \$_____ covering
dues for the current year 1916-1917.

Name _____

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FORM OF APPLICATION FOR MEMBERSHIP

TREASURER, **National Tax Association.**

You may enroll me as a member of the **National Tax Association.**

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If back volumes are desired, specify the volumes and add necessary amount above.

SUGGESTION FOR INCREASING MEMBERSHIP

TREASURER, **National Tax Association.**

I suggest following names for membership :

Names

Addresses

Signed _____

Address _____