

Third International Conference

— ON —

STATE AND LOCAL
TAXATION



Program

AUDITORIUM, SEELBACH HOTEL

LOUISVILLE, KENTUCKY

September 21 to 24, 1909

Under the Auspices of the
INTERNATIONAL TAX ASSOCIATION

COLUMBUS, OHIO, U. S. A.

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**LETTER OF INVITATION TO GOVERNORS
OF STATES.**

State of Kentucky,
Executive Department,
Office of the Governor.

FRANKFORT, KY., February 27, 1909.

MY DEAR GOVERNOR:

I send you most cordial greetings, and for the sake of a good and useful cause, invite you to come in person and name three delegates and three alternates to visit Kentucky and represent your State in the Third International Conference on State and Local Taxation to be held in Louisville, Ky., September 21-24, 1909, under the auspices of the International Tax Association.

The first conference was held in Columbus, Ohio, November 12-15, 1907. Thirty-three States, three Canadian Provinces and thirty-one Universities and Colleges were represented.

The second conference was held in Toronto, Province of Ontario, Canada, October 6-8, 1908. Twenty-four States, five Canadian Provinces and eighteen Universities and Colleges were represented by delegates.

I hope earnestly that every State and every Canadian Province will be represented in the Third Conference to be held in Louisville.

The Constitution of the International Tax Association vests the voting power in

its Conferences only in delegates appointed by Governors of States, Premiers of Provinces and Presidents of Universities and Colleges, which gives ground for a just hope that the conclusion of these Conferences shall be true expressions of the best administrative experience and the best trained economic thought on this vital subject of state and local taxation, and therefore wise and safe guides for Legislative consideration and action.

I learn that a personal invitation to attend this Conference and take part in its discussions, will be given by the President of the International Tax Association to all Premiers of Provinces; Auditors or Comptrollers of State; Attorneys General; State Tax Commissioners and Members of State Tax Commissions; Members of State Railroad Commissions; State Forestry Officers and Members of Forestry Associations; Presidents of Universities and Colleges; Heads of Economic Departments and Professors of Economics.

It will give the people of Kentucky and their Governor very great pleasure to welcome the delegates and alternates whom you appoint to represent your State in the Louisville Conference, and we shall feel especially honored if you will give us the chance to greet and welcome you in person on that occasion.

Yours sincerely,

AUGUSTUS E. WILLSON,

Governor of Kentucky.

LOUISVILLE COMMITTEES.

Executive.

Wm. A. Robinson,	Brinton B. Davis.
F. C. Nunemacher,	Jas. P. Gregory,
John L. Riehm,	Jas. F. Buckner,
E. A. Quarles,	W. J. Baird,
A. T. Macdonald,	A. Y. Ford,
A. B. Lipscomb,	

Finance.

W. J. Baird,	S. B. Lynd,
Logan C. Murray,	R. W. Bingham,
Oscar Fenley,	Chas. T. Ballard,
C. C. Stoll,	Geo. W. Norton,
M. H. Flarsheim,	Wm. Kreiger,
David Fairleigh,	Ben Straus,
Chas. H. Pettet,	W. S. Bodley.
John P. Starks,	C. F. Grainger,
W. O. Harris,	Edmund F. Trabue,
John H. Leathers.	

Arrangements.

F. C. Nunemacher,	W. C. Nones,
Fred. W. Keisker,	R. S. Brown,
D. F. Murphy,	W. J. Baird,
Thurston Ballard,	Bruce Haldeman,
W. S. Speed,	Prince Wells,
R. A. Robinson,	Wm. Heyburn.
H. E. Pfingst,	Temple Bodley,
J. J. Telford,	John C. Lewis,
R. P. Halleck,	J. V. Beckmann,
A. Y. Ford,	F. L. McKernan.

Reception.

Brinton B. Davis,	Thos. H. Paynter,
J. P. Gregory.	Wm. O. Bradley,
Jas. F. Grinstead,	Wm. A. Robinson,
Thos. A. Coombs,	W. H. Cox,
J. C. W. Beckham,	Morris B. Belknap,
Alex. P. Humphrey,	R. W. Knott,
Henry Watterson,	Robert W. Brown,
Wm. McKay,	Chas. Carroll,
Geo. A. Newman, Jr.,	F. N. Hartwell.
John W. Barr.	Dr. Henry E. Tuley,
Alfred Brandeis,	Robert E. Woods.
W. O. Davis,	W. R. Belknap.

Entertainment.

John L. Riehm.	C. R. Mengel.
Marion E. Taylor,	A. Lee Robinson,
Alvah L. Terry,	W. O. Bonnie,
Stuart Duncan,	J. B. McFerran,
A. E. Richards,	C. H. Bohmer,
Gilmer S. Adams,	T. F. Smith,
C. B. Castner,	James S. Buchanan,
C. B. Norton,	Morris B. Belknap,
J. M. Atherton,	J. H. Haager,
C. F. Huhlein,	Filmore Tyson.

ANNOUNCEMENTS.

Sessions of the Conference will be held in the "Auditorium" of the Seelbach Hotel.

Books for Registering Attendance at the Conference will be open at the Auditorium entrance.

Informal Luncheon, tendered by Local Committee, to Delegates and visitors, will be served Wednesday and Thursday at 1 o'clock at The Seelbach.

FIRST SESSION.

**Tuesday Afternoon, September 21,
2:00 o'clock.**

1. Conference called to order by
ALLEN R. FOOTE,
President,
International Tax Association.
2. Invocation,
VERY REV. CHARLES E. CRAIK, D. D.,
Dean of Christ Church Cathedral.
3. JAMES F. GRINSTEAD, Mayor of Louisville,
Temporary Chairman.
4. Addresses of Welcome, On Behalf of
the people of Kentucky,
HON. AUGUSTUS E. WILLSON,
Governor of Kentucky;
HON. WM. O. BRADLEY,
United States Senator;
5. Responses to Address of Welcome.
6. Organization of Conference.
 - (a) Introduction of Permanent Chairman,
HON. AUGUSTUS E. WILLSON,
Governor of Kentucky.
 - (b) Selection of three Vice-Chairmen.
 - (c) Authorization of Committees,
Committee on Credentials.
Committee on Resolutions.
Committee on Rules and Programme.

FIRST SESSION—Continued.

7. The Power of Taxation Should be Regulated,

ALLEN RIPLEY FOOTE,

President International Tax Association, Columbus, Ohio.

SECOND SESSION.

**Tuesday Evening, September 21,
7:30 to 10:30.**

Taxation and the Public Welfare,

JAMES H. DILLARD,

**President Jeanes Foundation,
New Orleans, La.**

Taxation in the Southern States,

CHARLES MURPHY CANDLER,

Member State Railroad Commission, Atlanta, Ga.

**Obstructions in State Constitutions to
Improvements in Tax Laws.**

WM. A. ROBINSON,

**Member Tax Commission,
Louisville, Ky.**

**Classifying Property for Purposes of
Taxation,**

PROF. CHARLES J. BULLOCK,

**Department of Economics,
Harvard University,
Cambridge, Mass.**

THIRD SESSION.

Wednesday Morning, September 22,
9:30 to 12:30.

Taxation of Insurance Companies,

JAMES W. NOEL,

Attorney, Indianapolis, Ind.

JOSEPH A. DEBOER,

President National Life Insurance Co., Montpelier, Vt.

The Tax Problem in Life Insurance,

FREDERICK L. HOFFMAN,

Statistician, The Prudential Insurance Co., Newark, N. J.

Public Relations and Taxation of Public Utilities,

W. H. GARDINER,

New York City.

Taxation of Public Service Corporations,
with Special Reference to Telephone
Companies.

FOURTH SESSION.

Wednesday Afternoon, September 22,
2:00 to 5:00 to P. M.

The Relations of State and Federal
Finance,

PROF. E. R. A. SELIGMAN,

Columbia University, New York.

Proposed Changes in Federal Taxation,
LAWSON PURDY,

President Department of Taxes
and Assessments.

City of New York.

The Adjustment of Federal to State Taxa-
tion, with Reference to,

(a) Inheritance Taxes,

(b) Taxation of Corporations.

(c) Income Taxes.

General Discussion.

INFORMAL BANQUET.

Wednesday Evening, 7:00.

In Seelbach Auditorium, Tendered to
Guests and Delegates by the Local Com-
mittee. A. Y. Ford, Toastmaster.

FIFTH SESSION.

Thursday Morning, September 23, 9:30 to 12:30.

Uniform Accounting,

DUNCAN MACINNESS,

Expert Accountant,

Department of Finance,

City of New York.

The License Tax System in Louisiana,

W. O. HART,

Member Special Tax Com'n,

New Orleans, La.

Taxation of Mercantile and Manufacturing
Corporations,

WILLIAM GEORGE BRUCE,

Secretary Merchants' & Manu-
facturers' Association,

Milwaukee, Wis.

W. H. CORBIN,

State Tax Commissioner,

Hartford, Conn.

SIXTH SESSION.

Thursday Afternoon, September 23,
2:00 to 5:00.

Uniform Listing of Real Estate,

L. G. POWERS,

Chief of Department of Wealth,
Debt and Taxation,
Census Bureau,
Washington, D. C.

Assessors and Assessments,

THOS. A. PARISH,

State Tax Commissioner,
Seattle, Wash.

Work of State Tax Commissions,

T. C. TOWNSEND,

State Tax Commissioner.
Charleston, W. Va.

General Discussion.

Forest Taxation,

F. W. MULKEY,

Former U. S. Senator,
Portland. Oregon.

CLEMENT A. ROBINSON,

Clerk Special Tax Commission.
Portland, Maine.

SEVENTH SESSION.

Thursday Evening, September 23, 7:30
to 10:30.

Report of Committee on Resolutions.

BUSINESS MEETING OF THE ASSOCIATION.

Friday Morning, September 24, 9:30 to 12:30.

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.
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AUTOMOBILE RIDE.

Friday Afternoon, September 24, 2 P. M.

Through Louisville Residence Section and Principal Parks. Arranged by Local Committee for Delegates and Members of the Association.

INTERNATIONAL TAX ASSOCIATION.

It is the function of this Association to *receive and give information* regarding the moral, economic, legal and practical application of State and local taxation principles, theories and policies with the purpose of making available for the improvement of State and local taxation laws and their administration, wherever and whenever opportunity may offer, the knowledge evolved from reason or taught by experience.

Members assume no obligations of any kind. Such membership does not carry with it a formal or an implied approval of any theory, principle or practice. The work will be supported by voluntary contributions. The names of all contributors will be registered as *Members*. The amount of their contribution will receive no public acknowledgment.

All persons having a desire to promote the general welfare through the improvement of State and local taxation laws and their administration, are eligible to become *Members* of this Association. Through such membership, all persons desiring to improve State and local tax laws can co-operate.

We will thank you to supply the addresses of persons who may be interested and become *Members*.

A number of persons have asked how much they should contribute. Each person must answer this question for himself. While a small contribution from each of a large number of contributors will create

the strongest and most efficient organization, the time and effort required to build in this way *cannot be afforded by those who may easily contribute very much larger amounts.* The number of contributors required to raise the amount wanted at a moderate rate of contribution for each, is shown by the following table:

1. 10,000 contributors at \$10 each, \$100,000
2. 4,000 contributors at 25 each, 100,000
3. 2,000 contributors at 50 each, 100,000
4. 1,000 contributors at 100 each, 100,000

Each person can select the group to which he desires to belong.

OFFICERS OF THE INTERNATIONAL TAX ASSOCIATION.

President,

ALLEN RIPLEY FOOTE, Columbus, Ohio.
Commissioner, Ohio State Board of Commerce.

Treasurer,

FOSTER COPELAND, Columbus, Ohio.
President City National Bank.

Secretary,

MARY C. SNYDER, Board of Trade Building, Columbus, Ohio.

Vice-President, United States,

LAWSON PURDY, City of New York.
President, Dep't of Taxes and Assessments.

Vice-President, Dominion of Canada,

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

Corresponding Secretary, United States,

A. C. PLEYDELL, 56 Pine St., New York City.

Secretary, N. Y. Tax Reform Association.

Corresponding Secretary, Dominion of Canada,

G. R. GEARY, K. C., Traders Bank Building, Toronto, Ontario.

EXECUTIVE COMMITTEE.

THE OFFICERS OF THE ASSOCIATION, AND
PROF. CHARLES J. BULLOCK, Cambridge,
Mass.

Harvard University.

ERNEST C. KONTZ, Atlanta, Georgia.

Kontz & Austin, Attorneys.

F. M. LEE, Jackson, Miss.

President of Railroad Commission.

JUDGE N. S. GILSON, Madison, Wis.

Chairman, Wisconsin State Tax Commission.

J. J. THOMAS, Salt Lake City, Utah.

State Board of Equalization.

JOHN B. MCKILLIGAN, Victoria, B. C.

Surveyor of Taxes and Inspector of Revenue.