

43rd

**ANNUAL
CONFERENCE
ON
TAXATION**

SPONSORED BY

THE NATIONAL TAX ASSOCIATION

**HOTEL WILLIAM PENN
PITTSBURGH, PA.
SEPTEMBER 11-14, 1950**

GENERAL INVITATION

The Conference sessions are open and the public is cordially invited to take part in the discussions following the formal papers, to the extent that available time permits and in accordance with the Conference rules.

Anyone may take part in the discussion of resolutions submitted for Conference action, but the voting is confined to official delegates.

SUNDAY, SEPTEMBER 10

2:00 P. M. to 8:00 P. M.—REGISTRATION

Alcove, 17th Floor

RECEPTION

All Members and their Ladies are cordially invited to be the guests of the Local Arrangements Committee at a reception with entertainment in the Ballroom of the Hotel William Penn from 5:00 P. M. to 7:00 P. M.

"An Appraisal of Governmental Fiscal Problems"

PROGRAM IN BRIEF

All Conference sessions will be held in the Hotel William Penn

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MONDAY, SEPTEMBER 11

9:00 A.M. to 9:30 A.M.—REGISTRATION—Alcove 17th Floor

9:30 A.M. to 12:00 M.—**FIRST GENERAL SESSION**—Pittsburgh Room

PRESIDING OFFICER

G. Howard Spaeth, President, National Tax Association

ORGANIZATION OF THE CONFERENCE AND SELECTION OF THE COMMITTEE ON NOMINATIONS

ADDRESS OF WELCOME

Honorable David L. Lawrence, Mayor of Pittsburgh

RESPONSE AND CONFERENCE KEYNOTE

President G. Howard Spaeth

OUR FISCAL RESOURCES FOR THE EMERGENCY

Roswell Magill, Attorney, Cravath, Swaine & Moore, and former
Under-Secretary of the U. S. Treasury, New York, N. Y.

THE AMERICAN ECONOMY AND WORLD DEVELOPMENTS

Leon H. Keyserling, Chairman, Council of Economic Advisors, Wash-
ington, D. C.

GENERAL DISCUSSION

Notes

MONDAY, SEP. 11 (Continued)

10:00 AM - 10:15 AM - FIRST CONFERENCE ROOMING - 10:15 AM

PERIODIC CHECK

A. W. Johnson, Chairman of the Joint Conference Committee
Conference Rooming, 10:15 AM

COMMITTEE AND THE TAX PROBLEM

General Report: 2. Summary of the Joint Conference Committee
Conference Rooming, 10:15 AM

1:15 PM - 1:30 PM - SECOND CONFERENCE ROOMING - 1:30 PM

PERIODIC CHECK

General Report: Summary of the Joint Conference Committee
Conference Rooming, 1:30 PM

EFFECT OF TAXATION ON PRODUCTION AND JOBS

C. E. Lind, 1. Address: Conference Rooming, 1:30 PM

TAX PROBLEMS AND THE FUTURE

General Report: Summary of the Joint Conference Committee
Conference Rooming, 1:30 PM

GOVERNMENT EXPENDITURE AND TAX REVENUE

Dr. Charles H. Jones, 1. Address: Conference Rooming, 1:30 PM
Director, Office of the Joint Conference Committee of the Joint
Conference, D.C.

REPORT BY CHAIRMAN OF COMMITTEE ON FEDERAL

CORPORATE AND INCOME TAX

Charles H. Jones, Chairman of the Joint Conference Committee
Conference Rooming, 1:30 PM

GENERAL DISCUSSION

MONDAY, SEPTEMBER 11 (Continued)

12:15 P.M. to 2:00 P.M.—FIRST CONFERENCE LUNCHEON—Ballroom

PRESIDING OFFICER

A. W. Robertson, Chairman of the Board, Westinghouse Electric Corporation, Pittsburgh, Pa.

KOREA AND THE TAX PROBLEM

General Brehon B. Somervell, Chairman of the Board and President, Koppers Company, Inc., Pittsburgh, Pa.

2:15 P.M. to 5:00 P.M.—SECOND GENERAL SESSION—Ballroom

PRESIDING OFFICER

Admiral Ben Moreell, Chairman of the Board and President, Jones & Laughlin Steel Corporation, Pittsburgh, Pa.

IMPACT OF TAXATION ON PRODUCTION AND JOBS

C. F. Hood, President, Carnegie Illinois Steel Corporation, Pittsburgh, Pa.

TAX PROBLEMS AND THE BUSINESSMAN

Courtney Johnson, Assistant to the Chairman of the Board and to the President, Studebaker Corporation, South Bend, Ind.

GOVERNMENT PROCUREMENT AND TAX REVENUES

Lt. Colonel H. Carl Kait, JAGC, Chief, Tax Branch, Procurement Division, Office of the Judge Advocate General of the Army, Washington, D. C.

REPORT BY CHAIRMAN OF COMMITTEE ON FEDERAL CORPORATE NET INCOME TAX

Harold M. Groves, Professor of Economics, University of Wisconsin, Madison, Wis.

GENERAL DISCUSSION

Notes

MONDAY, SEPTEMBER 11 (Continued)

1:15 P.M. to 1:30 P.M.—FIRST ROUND TABLE—Upper Room

REPORT BY CHAIRMAN OF COMMITTEE ON PERSONAL PROPERTY TAXATION

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GENERAL DISCUSSION

1:45 P.M. to 2:00 P.M.—SECOND ROUND TABLE—Monograph Room

REPORTING OFFICER

REPORT BY CHAIRMAN OF COMMITTEE ON PERSONAL PROPERTY TAXATION

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GENERAL DISCUSSION

MONDAY, SEPTEMBER 11 (Continued)

7:45 P.M. to 10:30 P.M.—FIRST ROUND TABLE—Urban Room

PRESIDING OFFICER

Alfred G. Buehler, Professor of Public Finance, Wharton School of Finance and Commerce, University of Pennsylvania, Philadelphia, Pa.

REPORT BY CHAIRMAN OF COMMITTEE ON PERSONAL PROPERTY TAXATION

C. Emory Glander, Tax Commissioner, State of Ohio, Columbus, Ohio

WHAT SHOULD BE DONE ABOUT THE PERSONAL PROPERTY TAX?

PARTICIPANTS:

Joseph S. Martel, Vice President, McKesson & Robbins, Inc., New York, N. Y.

Aldro Jenks, City Assessor, Waterbury, Conn.

William Miller, Director of Research, Princeton Surveys, Princeton, N. J.

Thomas A. Byrne, City Tax Commissioner, Milwaukee, Wis.

H. Guy Chase, Manager, General Tax Department, Pure Oil Company, Chicago, Ill.

E. L. Maynard, Supervisor, Property Tax Division, Chicago Office, Illinois Department of Revenue, Chicago, Ill.

E. A. Cole, Assistant Counsel, The B. F. Goodrich Company, Akron, Ohio

GENERAL DISCUSSION

7:45 P.M. to 10:30 P.M.—SECOND ROUND TABLE—Monongahela Room

PRESIDING OFFICER

Fred S. Martin, Assistant Commissioner of Internal Revenue, U. S. Treasury Department, Washington, D. C.

CAPITAL GAINS AND LOSSES IN FEDERAL INCOME TAXATION

PARTICIPANTS:

Bruce Johnson, Office of the Chief Counsel, Bureau of Internal Revenue, U. S. Treasury Department, Washington, D. C.

W. H. Danne, Certified Public Accountant, Price, Waterhouse & Company, Washington, D. C.

Seymour Mintz, Attorney, Hogan and Hartson, Washington, D. C.

GENERAL DISCUSSION

Notes

TUESDAY, SEPTEMBER 12

9:30 A.M. to 12:00 M.—THIRD GENERAL SESSION—Pittsburgh Room

PRESIDING OFFICER

H. Clyde Reeves, Commissioner of Revenue, State of Kentucky,
Frankfort, Ky.

THE PROBLEMS OF EXPENDITURE AND DEBT CONTROL

THE FEDERAL PROBLEM

Elmer B. Staats, Assistant Director, Bureau of the Budget, Washington,
D. C.

THE STATE PROBLEM

Ben Hulse, Chairman, California Senate Interim Committee on State
and Local Taxation, Sacramento, Cal.

THE LOCAL PROBLEM

C. A. Harrell, City Manager, Norfolk, Va.

FACING UP TO OUR FISCAL PROBLEMS

Charles W. Briggs, General Counsel, Weyerhaeuser Sales Company,
St. Paul, Minn.

GENERAL DISCUSSION

Notes TUESDAY, SEPTEMBER 12 (Continued)

12:15 P.M. to 1:00 P.M.—SECOND CONFERENCE LUNCHEON—

Johnson

PRESIDING OFFICER

William A. Johnson, Vice President, National Tax Association

COORDINATING FEDERAL, STATE AND LOCAL TAXES

Honorable Alfred E. Dulac, Governor of New Jersey

2:15 P.M. to 3:00 P.M.—FOURTH GENERAL SESSION—Johnson

PRESIDING OFFICER

Walter W. White, Secretary, Chamber, Brown and White, Inc.,
New York, N.Y.

COORDINATING FEDERAL, STATE AND LOCAL TAXES

FEDERAL ASPECT OF A COORDINATED TAX PROGRAM

Michael H. Newman, Professor of Economics, Yeshiva College, New York,
New York, N.Y.

VIEW OF FEDERAL TAXES ON STATE AND LOCAL GOVERNMENTS

Henry F. Lane, Commissioner of Corporations and Insurance, Commerce
and Finance Department, Boston, Mass.

LOCAL ASPECT OF A COORDINATED PROGRAM

Frederick C. Smith, Jr., Executive Director, The Ohio Education
Council, Columbus, Ohio

A SUGGESTED PROGRAM FOR COORDINATING FEDERAL, STATE AND
LOCAL TAXES

Charles E. Jones, Executive Director, Public Finance, Ohio and
Indiana, Indianapolis, Ind.

GENERAL DISCUSSION

TUESDAY, SEPTEMBER 12 (Continued)

12:15 P.M. to 2:00 P.M.—SECOND CONFERENCE LUNCHEON—
Ballroom

PRESIDING OFFICER

William A. Sutherland, Vice President, National Tax Association

COORDINATING FEDERAL, STATE, AND LOCAL TAXES

Honorable Alfred E. Driscoll, Governor of New Jersey

2:15 P.M. to 5:00 P.M.—FOURTH GENERAL SESSION—Ballroom

PRESIDING OFFICER

Walter W. Walsh, Attorney, Chapman, Bryson and Walsh, New York, N. Y.

COORDINATING FEDERAL, STATE, AND LOCAL TAXES

FEDERAL ASPECTS OF A COORDINATED TAX PROGRAM

Mabel Newcomer, Professor of Economics, Vassar College, Poughkeepsie, N. Y.

EFFECT OF FEDERAL TAXES ON STATE AND LOCAL GOVERNMENTS

Henry F. Long, Commissioner of Corporations and Taxation, Commonwealth of Massachusetts, Boston, Mass.

LOCAL ASPECTS OF A COORDINATED PROGRAM

Harland C. Stockwell, Executive Secretary, The Civic Federation, Chicago, Ill.

A SUGGESTED PROGRAM FOR COORDINATING FEDERAL, STATE, AND LOCAL TAXES

Clarence L. Turner, Certified Public Accountant, Turner, Crook and Zebley, Philadelphia, Pa.

GENERAL DISCUSSION

Notes

TUESDAY, SEPTEMBER 12 (Continued)

7:45 P.M. to 10:30 P.M.—THIRD ROUND TABLE—Allegheny Room

PRESIDING OFFICER

Henry D. Allen, Supervisor of Payroll Taxes, United States Steel Corporation of Delaware, Pittsburgh, Pa.

REPORT BY CHAIRMAN OF COMMITTEE ON INTEGRATION OF PAYROLL AND WITHHELD INCOME TAXES

E. Gordon Keith, Associate Professor of Finance, Wharton School of Finance and Commerce, University of Pennsylvania, Philadelphia, Pa.

INTEGRATION OF PAYROLL TAXES

PARTICIPANTS:

Joseph L. Faye, Assistant Director, Accounting Operations Division, Bureau of Old Age and Survivors Insurance, Federal Security Agency, Baltimore, Md.

W. S. Bowser, Comptroller, Blaw-Knox Company, Pittsburgh, Pa.

James R. Turner, Bureau of Internal Revenue, U. S. Treasury Department, Washington, D. C.

Samuel C. Bernstein, Commissioner of Unemployment Compensation, State of Illinois, Chicago, Ill.

David H. Kurtzman, Director of Research, Western Division, Pennsylvania Economy League, Inc., Pittsburgh, Pa.

GENERAL DISCUSSION

7:45 P.M. to 10:30 P.M.—FOURTH ROUND TABLE—Monongahela Room

PRESIDING OFFICER

Eugene G. Shaw, Commissioner of Revenue, State of North Carolina, Raleigh, N. C.

UNIFORM ADMINISTRATION OF THE SALES AND USE TAXES

PARTICIPANTS:

C. M. Edelmann, Treasurer, H. L. Green Company, Inc., New York, N. Y.

Ernest C. Marohn, Acting Director of Revenue, State of Illinois, Chicago, Ill.

R. O. Perrott, Chief, Division of Sales and Excise Taxes, State of Ohio, Columbus, Ohio

Earle S. Smith, Director, Division of Retail Sales and Use Tax, State of Iowa, Des Moines, Iowa

John W. Woelfle, Schenley Industries, Inc., New York, N. Y.

Denzel C. Cline, Professor of Economics, Michigan State College, East Lansing, Mich.

GENERAL DISCUSSION

Notes WEDNESDAY SEPTEMBER 13

8:30 A.M. to 11:00 A.M.—SPECIAL MEETING OF THE NATIONAL TAX ASSOCIATION—Pittsburgh Room

PRESIDING OFFICER

G. Howard Speer, President, National Tax Association

General Discussion of the Association's objectives and purposes by Members of the Association

11:00 A.M. to 12:30 P.M.—FIFTH GENERAL SESSION—Pittsburgh Room

PRESIDING OFFICER

Edwin C. Ford, Assistant Dean, School of Graduate Studies, University of Michigan, Ann Arbor, Mich.

REPORT BY CHAIRMAN OF COMMITTEE ON TAX SITES AND ALLOCATION

Jack R. Miller, Attorney, Fairbanks and Miller, Sioux City, Iowa

GENERAL DISCUSSION

12:30 P.M. to 2:00 P.M.—THIRD CONFERENCE LUNCHEON—Ballroom

PRESIDING OFFICER

A. Gordon Thomas, President, National Endowment, Minneapolis, Minn.

PRESIDENTIAL ADDRESS—DOES OUR AMERICAN TAX POLICY NEED REVISION?

G. Howard Speer, President, National Tax Association

2:00 P.M. to 2:30 P.M.

National action of the Conference will be held and the afternoon will be devoted to a program of the Local Management Committee.

WEDNESDAY, SEPTEMBER 13

**9:30 A.M. to 11:00 A.M.—SPECIAL MEETING OF THE NATIONAL
TAX ASSOCIATION—Pittsburgh Room**

PRESIDING OFFICER

G. Howard Spaeth, President, National Tax Association

**General Discussion of the Association's objectives and purposes by
Members of the Association**

11:00 A.M. to 12:00 M.—FIFTH GENERAL SESSION—Pittsburgh Room

PRESIDING OFFICER

**Robert S. Ford, Assistant Dean, School of Graduate Studies, University
of Michigan, Ann Arbor, Mich.**

REPORT BY CHAIRMAN OF COMMITTEE ON TAX SITES AND ALLOCATION

Jack R. Miller, Attorney, Rawlings and Miller, Sioux City, Iowa

GENERAL DISCUSSION

12:15 P.M. to 2:00 P.M.—THIRD CONFERENCE LUNCHEON—Ballroom

PRESIDING OFFICER

**J. Cameron Thomson, President, Northwest Bancorporation, Minne-
apolis, Minn.**

PRESIDENTIAL ADDRESS—DOES OUR AMERICAN TAX POLICY NEED REVISION?

G. Howard Spaeth, President, National Tax Association

2:00 P.M. to 5:00 P.M.

**No formal session of the Conference will be held and the afternoon will
be devoted to a program of the Local Arrangements Committee.**

Notes

WEDNESDAY, SEPTEMBER 11

CONFERENCE ROOM

CONFERENCE ROOM

READING OFFICE

TO: SENATOR

PROBLEMS FACING US AT HOME AND ABROAD

WEDNESDAY, SEPTEMBER 13

7:00 P. M.

CONFERENCE BANQUET

BALLROOM

PRESIDING OFFICER

G. Howard Spaeth, President, National Tax Association

TOASTMASTER

**Col. Willard F. Rockwell, Chairman of the Board, Rockwell
Manufacturing Company, Pittsburgh, Pa.**

PROBLEMS FACING US AT HOME AND ABROAD

**Honorable Harry Flood Byrd, United States Senator from
Virginia**

THURSDAY, SEPTEMBER 14

9:30 A.M. to 11:00 A.M.—SIXTH GENERAL SESSION—Urban Room

PRESIDING OFFICER

G. Howard Spaeth, President, National Tax Association

REPORT OF COMMITTEE ON RESOLUTIONS

REPORT BY CHAIRMAN OF COMMITTEE ON BANK TAXATION

Henry F. Long, Commissioner of Corporations and Taxation, Commonwealth of Massachusetts, Boston, Mass.

REPORT BY CHAIRMAN OF COMMITTEE ON TAXATION OF TRANSPORTATION

Benjamin P. Whitaker, Professor of Economics, Union College, Schenectady, N. Y.

GENERAL DISCUSSION

ACTION ON REPORT OF COMMITTEE ON RESOLUTIONS

ADJOURNMENT OF CONFERENCE

11:00 A.M. to 1:00 P.M.—BUSINESS MEETING OF THE NATIONAL TAX ASSOCIATION—Urban Room

REPORT OF THE TREASURER

Robert J. Eby, New Rochelle, N. Y.

REPORT BY THE CHAIRMAN OF THE COMMITTEE ON MEMBERSHIP

Walter W. Walsh, Attorney, Chapman, Bryson and Walsh, New York, N. Y.

REPORT BY THE CHAIRMAN OF THE COMMITTEE ON BY-LAWS

Simeon S. Leland, Professor of Economics, Northwestern University, Evanston, Ill.

REPORT OF THE COMMITTEE ON NOMINATIONS

ELECTION OF OFFICERS

NEW BUSINESS

ADJOURNMENT OF BUSINESS MEETING

NOTE: Adjournment of the Business Meeting will be subject to the desire of members and interest shown in continuation of discussions on any previous subjects relating to the affairs of the Association.

CONFERENCE COMMITTEES



PROGRAM COMMITTEE

E. M. ELKIN, Chairman

SPENCER E. BATES

ALFRED G. BUEHLER

JOHN L. CONNOLLY

GEORGE DOUGLAS

JOE D. DUNN

ROBERT S. FORD

LEWIS H. KIMMEL

FRED S. MARTIN

LOCAL ARRANGEMENTS COMMITTEE

SAMUEL JOHNSTON, Chairman

THEODORE B. MORGAN, Vice Chairman

M. D. BACHRACH

GEORGE P. CHENEY

H. J. FITZGERALD

A. O. FREY

JAMES H. GREENE

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JOSEPH E. HUTCHINSON

THEODORE L. KOOS

H. R. MOORHEAD, JR.

H. W. PETERS

LESLIE J. REESE

I. C. ROWE

WILLIAM T. SCHOYER

CHARLES L. SCOTT

ASSOCIATION STUDY COMMITTEES

★ ★ ★

BANK TAXATION

HENRY F. LONG, Massachusetts Commissioner of Corporations and Taxation, Chairman
ERNEST M. BLACK, Oklahoma State Tax Commission
ALFRED G. BUEHLER, University of Pennsylvania
SETH T. COLE, Attorney, New York and Albany
PAUL E. FARRIER, First National Bank of Chicago
JOHN F. HEALY, Colorado Department of Revenue
A. G. IUAREMBA, City Bank Farmers Trust Company, New York City
FRANK L. KING, The California Bank, Los Angeles
WALTER J. KRESS, Pennsylvania State Tax Equalization Board
C. H. MORRISSETT, Virginia State Tax Commissioner
DIXWELL L. PIERCE, California State Board of Equalization
H. CLYDE REEVES, Kentucky Commissioner of Revenue
A. E. WEGNER, Wisconsin State Tax Commissioner

FEDERAL CORPORATE NET INCOME TAX

HAROLD M. GROVES, University of Wisconsin, Chairman
MAURICE AUSTIN, Accountant, New York City
CARMAN G. BLOUGH, American Institute of Accountants
WILLIAM J. CARTER, Accountant, Atlanta
SETH T. COLE, Attorney, New York and Albany
GERHARD COLM, Council of Economic Advisers
ARTHUR A. ELDER, American Federation of Teachers
RICHARD B. GOODE, University of Chicago
GEORGE E. LENT, National Bureau of Economic Research
RICHARD MUSGRAVE, University of Michigan
MARK E. RICHARDSON, Lybrand, Ross Bros. & Montgomery
LOUIS SCHREIBER, E. I. du Pont de Nemours & Co.
A. R. SEDER, Chicago and North Western Railway System
WILLIAM A. SUTHERLAND, Attorney, Washington
HAROLD SWARTZ, U. S. Bureau of Internal Revenue

INTEGRATION OF PAY-ROLL AND WITHHELD INCOME TAXES

E. GORDON KEITH, University of Pennsylvania, Chairman
H. D. ALLEN, U. S. Steel Corporation of Delaware
WILBUR J. COHEN, Social Security Administration
WALTER W. HELLER, University of Minnesota
PAUL H. MAYER, New York Unemployment Insurance Division
EUGENE E. OAKES, Joint Congressional Committee on Internal Revenue Taxation
HERBERT C. SCHOECK, Esso Standard Oil Company
CARL C. TILLMAN, Commissioner of Taxation, City of Toledo
J. R. TURNER, U. S. Bureau of Internal Revenue

PERSONAL PROPERTY TAXATION

C. EMORY GLANDER, Ohio State Tax Commissioner, Chairman
H. J. BRUNDAGE, Johns-Manville Co.
THOMAS A. BYRNE, Tax Commissioner, City of Milwaukee
H. G. CHASE, The Pure Oil Co.
E. H. COLE, The B. F. Goodrich Co.
J. W. HARTMAN, Assistant Assessor, Los Angeles County
ROLLAND F. HATFIELD, Minnesota State Department of Taxation
ALDRO JENKS, City Tax Assessor, Waterbury, Connecticut
FRANK S. JEWELL, General Motors Corporation
T. P. KEARNS, JR., American Steel & Wire Co.
JOSEPH S. MARTEL, McKesson & Robbins, Inc.
E. L. MAYNARD, Illinois State Department of Revenue
KENNETH J. McCARRAN, Tax Consultant, Detroit
L. F. McKITTRICK, Armour & Co.
JOHN H. SCHNEIDER, Montgomery, Ward & Co.
JOHN F. SLY, Princeton University
STANLEY WARD, Tennessee Gas Transmission Co.

TAX SITUS AND ALLOCATION

JACK R. MILLER, Attorney, Sioux City, Chairman
T. R. ALLEN, Missouri State Department of Revenue
FLOYD E. BRITTON, Attorney, Chicago
E. CARY BROWN, Massachusetts Institute of Technology
WILLIAM E. BROWN, Allis Chalmers Manufacturing Co.
T. LUDLOW CHRYSTIE, Attorney, New York
ROBERT S. CUSHMAN, Attorney, Chicago
E. M. ELKIN, Westinghouse Electric Corporation
EDMUND L. GRIMES, Commercial Credit Corporation
WALTER W. HELLER, University of Minnesota
ROBERT R. JORGENSEN, Sears, Roebuck & Co.
FRANK M. KEESLING, Attorney, Los Angeles
CHARLES P. McKEON, The California Co.
JOHN M. MAGUIRE, Harvard University Law School
LEO MATTERS DORF, Accountant, New York
THOMAS REED POWELL, Harvard University Law School
H. CLYDE REEVES, Kentucky Commissioner of Revenue
JAMES E. SABINE, Deputy Attorney General, State of California
LYNN A. STILES, Illinois State Department of Revenue
WILLIAM C. WARREN, Columbia University Law School

TAXATION OF TRANSPORTATION

BENJAMIN P. WHITAKER, Union College, Chairman
R. C. BECKETT, Illinois Central System
HARRY E. BOOT, American Trucking Associations, Inc.
C. L. DEARING, The Brookings Institution
J. D. DURAND, Air Transport Association of America, Inc.
J. CLARENCE EVANS, Tennessee Commissioner of Finance and Taxation
P. B. HAMILTON, Alabama Department of Revenue
WALTER W. HELLER, University of Minnesota
GORDON C. LOCKE, Executive Secretary, Committee for Pipe Line Companies
JAMES W. MARTIN, University of Kentucky
OTTO F. MESSNER, Pennsylvania Secretary of Revenue
GEORGE MITCHELL, Illinois Director of Finance
WILLIAM SHARKEY, New York Department of Taxation and Finance
RICHARD M. ZETTEL, Pacific Gas and Electric Company

OFFICERS

G. HOWARD SPAETH, Commissioner of Taxation, State of Minnesota, President

WILLIAM A. SUTHERLAND, Attorney, Washington and Atlanta, Vice President

RONALD B. WELCH, State Board of Equalization, California, Secretary

ROBERT J. EBY, New Rochelle, New York, Treasurer

EXECUTIVE COMMITTEE

The above officers ex-officio, the three ex-presidents who have last held office, and nine elected members.

Ex-Presidents

JAMES W. MARTIN, University of Kentucky

GEORGE W. MITCHELL, Director of Finance, Illinois

CARL SHOUP, Columbia University

Elected Members

ROBERT M. ARMSTRONG, Omaha Taxpayers, Inc.

SPENCER E. BATES, Commissioner of Taxation & Finance, State of New York

C. EMORY GLANDER, Tax Commissioner of Ohio

HAROLD M. GROVES, University of Wisconsin

JOHN F. HEALY, Colorado Department of Revenue

I. M. LABOVITZ, U. S. Bureau of the Budget

LEO MATTERS DORF, Certified Public Accountant, New York

J. L. REUTHER, Southwestern Bell Telephone Co., St. Louis

C. L. TURNER, Certified Public Accountant, Philadelphia

Honorary Members

A. KENNETH EATON, Department of Finance, Dominion of Canada

PHILIP T. CLARK, Controller of Revenue, Province of Ontario

EDITORS OF THE JOURNAL

ROY BLOUGH, Council of Economic Advisors, Editor

RICHARD GOODE, University of Chicago, Associate Editor