



PITTSBURGH, PENNSYLVANIA
SEPTEMBER 14 - 17, 1964

THE PITTSBURGH HILTON

57th

ANNUAL
CONFERENCE
ON TAXATION

SPONSORED BY
NATIONAL TAX ASSOCIATION



The New Golden Triangle

(Cover Picture)

Point Park and Gateway Center are altering the entire appearance of the familiar Golden Triangle. Point Park is unique in planning—36 acres of well landscaped park area, scenic roadways and floral gardens. Adjoining Point Park is Gateway Center, a 23-acre commercially constructed district featuring 9 skyscrapers.

When completed, Point Park and Gateway Center will give Pittsburgh the most scenic and modern shopping and business center in the world.

This artist's sketch shows how Pittsburgh will look after completion of Gateway Center and Point Park.

*57th Annual
Conference
On
Taxation*

Sponsored

by the

NATIONAL TAX ASSOCIATION

THE PITTSBURGH HILTON

Pittsburgh, Pennsylvania

September 14-17, 1964

Public Expenditures and the Role of Government

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 members of the National Tax Association and official delegates appointed by chief executives of states, possessions and provinces.

A \$10.00 registration fee will be charged for persons attending the conference, but wives and children will be registered without charge.

All sessions will be informal.

MONDAY, SEPTEMBER 14

2:00 to 8:00 P.M. REGISTRATION (Mezzanine)

6:30 to 8:00 P.M. RECEPTION (Ballrooms 1 & 2)

TUESDAY, SEPTEMBER 15

7:30 to 8:45 A.M. **BREAKFAST FOR CONFERENCE SPEAKERS
AND SESSION CHAIRMEN**
(Brigade G & H)

9:00 to 9:15 A.M. SPECIAL MEETING OF NATIONAL TAX ASSOCIATION (Ballroom 1)

Harold M. Groves, President, N.T.A.,
presiding

9:15 to 11:30 A.M. FIRST GENERAL CONFERENCE SESSION (Ballroom 1)
Harold M. Groves, President, presiding

Invocation

The Rev. David C. Casto, Asst. Minister,
Calvary Protestant Episcopal Church

Welcome to Pittsburgh

The Honorable Joseph M. Barr, Mayor

Response

C. Emory Glander, Past President, N.T.A.

ORGANIZATION OF THE CONFERENCE

PUBLIC EXPENDITURE POLICY—Economic,
Social and Equitable Considerations

Leonard E. Kust, General Tax Counsel
Westinghouse Electric Corporation,
presiding

Public Spending and the Proper Economic Role of Government

Francis M. Bator, National Security Council
Staff, The White House

Wants, Collective and Private—Problems of Choice

C. Lowell Harriss, Professor of Economics,
Columbia University, New York

Government Expenditures—A Question of Values

Alfred Parker, Executive Director, Tax Foundation, Inc., New York

Tuesday, September 15 (Continued)

**12:00 to
1:30 P.M.**

FIRST CONFERENCE LUNCHEON

(Ballroom 2)

Harold M. Groves, President, presiding

Invocation

Msgr. Francis Rooney, Chancery Office,
Diocese of Pittsburgh

Address

The Honorable William W. Scranton,
Governor of Pennsylvania

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

SECOND GENERAL CONFERENCE SESSION

PUBLIC EXPENDITURE POLICY (Ballroom 1)

Paul E. Alyea, Bureau of Public Administration,
University of South Carolina, presiding

"War on Poverty"

Robert James Lampman, Professor of Economics,
University of Wisconsin

The 1970 Outlook for Public Services in the States

Selma J. Mushkin, Project Director, The
Council of State Governments, Washington,
D. C.

Defense, Research & Development

Henry E. Glass, Economic Advisor, Office
of the Assistant Secretary of Defense,
Washington, D. C.

The Prospects for Public Expenditure Control

Edwin P. Neilan, President, Bank of Delaware
and Past President, United States Chamber
of Commerce

8:00 P.M.

EVENING CONFERENCE SESSION

(Brigade G & H)

Suggested Legislation to Implement Advisory Commission's Property Tax Recommendations

John Shannon, Senior Analyst, Advisory
Commission on Intergovernmental Relations,
Washington, D.C., presiding

WEDNESDAY, SEPTEMBER 16

**9:00 to
11:00 A.M.**

ANNUAL MEETING OF NATIONAL TAX ASSOCIATION

(Ballroom 1)

Harold M. Groves, President, presiding

Treasurer's Report

Donald C. Miller, Illinois

Treasurer

Wednesday, September 16 (Continued)

Nominating Committee Report

Otis W. Livingston, South Carolina
Chairman

Election of Honorary Member

REPORTS OF STUDY COMMITTEES

Bank Taxation

Myron M. Zizzamia, New York
Chairman

Cost of Tax Compliance and Administration

Aaron K. Neeld, New Jersey
Chairman

Intergovernmental Fiscal Relations

Alfred G. Buehler, Pennsylvania
Chairman

Interstate Allocation of Business Taxes

Fred L. Cox, Georgia
Chairman

Model Property Tax Assessment and Equalization Methods

Arthur D. Lynn, Jr., Ohio
Chairman

Discussants

Albert W. Noonan, Assessor, Board of Assessors, City of Detroit, Michigan

Ronald B. Welch, Asst. Executive Secretary, State Board of Equalization, Sacramento, California

**11:00 to
12:15 P.M.**

THIRD GENERAL CONFERENCE SESSION

(Ballroom I)

THE CHANGING PATTERN OF STATE TAX SYSTEMS

B. Frank Spicer, Manager, Tax Division, Aluminum Company of America, presiding

The Changing Pattern of State Tax Systems: Pennsylvania, New Jersey, Michigan, Indiana, and Wisconsin

Eugene A. Myers, Associate Professor and
Randall S. Stout, Professor of Economics,
Department of Economics, The Pennsylvania State University

Is The New Jersey Tax System Changing?

Leonard W. Natthen, C.P.A., Clifton, New Jersey

12:15 P.M.

THIRD GENERAL CONFERENCE SESSION (Continued)

(Ballroom I)

Harold M. Groves, President, presiding

Report of Conference Resolutions Committee

AFTERNOON AND EVENING FREE

(Entertainment provided by Local Arrangements Committee)

THURSDAY, SEPTEMBER 17

9:30 to
12:00 M.

CONCURRENT CONFERENCE SESSIONS

I

URBAN RENEWAL AND THE PROPERTY TAX (Ballroom 3)

Jesse V. Burkhead, Professor of Economics,
Syracuse University, presiding

Property Taxation and Other Factors Influencing Investment in Renewal Areas

Morris Beck, Professor of Economics, Rutgers University, Newark, N. J.

The General Property Tax and Residential Rehabilitation

Rev. Donald J. Curran, S.J., Instructor of Economics, Canisius College, Buffalo

The Theory and Practice of Site Value Taxation in Pittsburgh

Raymond L. Richman, Asst. Professor of Economics, University of Pittsburgh

Real Estate Taxation and the Frequency of Urban Renewal

M. Mason Gaffney, Chairman, Department of Economics, University of Wisconsin—Mil.

II

STATE TAXATION OF INSURANCE AND FINANCE COMPANIES (Ballroom 4)

James A. Armstrong, Jr., Deputy Secretary, Pennsylvania Department of Revenue, presiding

Anomalies in the State Taxation of Insurance

Lloyd E. Slater, Research Coordinator, New York State Tax Structure Study Committee

State Taxation of Insurance Companies—an Industry View

Edwin M. Jones, Asst. General Counsel, New York Life Insurance Company

State Taxation of Finance Companies

William M. Horne, Jr., Director of Taxes, Commercial Credit Company, Baltimore

III

TAXATION OF LIQUOR, TOBACCO, RACING AND GAMBLING (Chartiers A & B)

William K. Schmelzle, Executive Secretary, Senate Fact Finding Committee on Revenue & Taxation, Sacramento, California, presiding

Thursday, September 17 (Continued)

Elasticity of Demand for Alcoholic Beverages

John E. Lewis, Director, Bureau of Business and Economic Research, University of Tennessee

Horse Racing as a Revenue Source

John F. Tarrant, Research Director, Connecticut Tax Department and Counsel to the Connecticut Horseracing and Parimutuel Study Committee

Licensing, Taxation and Control of Gambling in Nevada

Charles G. Munson, Executive Secretary, Nevada Gaming Commission, State of Nevada

Another Look at State Cigarette Tax Administration

John B. Marshall, Senior Statistician, Research & Statistics, California State Board of Equalization

IV

DEVELOPMENTS IN REAL ESTATE AND PERSONAL PROPERTY TAXES (Ballroom 2)

R. H. Waterman, General Tax Commissioner, Missouri Pacific Railroad Lines, presiding

Trade Level Valuation of Inventories

Robert H. Allphin, Manager, State and Local Taxes, Pittsburgh Plate Glass Company

The Use of Statistical Techniques in Equity Determinations

Warner W. Doering, Director, Property Tax Division, Department of Taxation, State of Wisconsin

Court Appeal Rights

Sidney Glaser, Assistant to the Director, Division of Taxation, State of New Jersey

Equalization Problems in the State Assessment of Corporate Property

U. C. Brown, Tax Commissioner, St. Louis Southwestern Railway Lines

**12:30 to
2:00 P.M.**

SECOND CONFERENCE LUNCHEON

(Ballroom 1)

John A. Williams, Vice President, N.T.A., presiding

Invocation

The Rev. Walter P. H. Parker, Rector of the Church of the Holy Cross

Presidential Address—Harmony and Discord in Taxation

Harold M. Groves, President, National Tax Association

Thursday, September 17 (Continued)

**2:30 to
5:00 P.M.**

CONCURRENT CONFERENCE SESSIONS

V

ALTERNATIVE OR SUPPLEMENTAL SOURCES OF FEDERAL TAXATION (Ballroom 4)

Roger A. Freeman, Senior Staff Member,
The Hoover Institution on War, Revolution
and Peace, Stanford University, presiding

The Value Added Tax as an Alternative to the Corporate Income Tax

Dan Throop Smith, Professor of Business
Administration, Harvard University

Should the Corporation Income Tax Be Replaced by a Value-Added Tax?

John F. Due, Professor of Economics, Uni-
versity of Illinois

Is Progressivism Outmoded?

Frank L. Fernbach, Assistant Director, Depart-
ment of Research, AFL-CIO

Alternates to Income Taxation

John C. Davidson, Vice President-Government
Finance, National Association of Manufac-
turers, New York

VI

PROBLEMS OF TRANSPORTATION TAXATION (Brigade G & H)

Samuel B. Stewart, General Attorney, Union
Pacific Railroad Company, presiding

Problems of Transportation Confronting the Interstate Motor Carrier

Harry E. Boot, Counsel, American Trucking
Association, Inc.

Inequitable Property Tax Treatment of Railroads

James E. Carr, General Tax Attorney, Norfolk
and Western Railway Company, Roanoke,
Va.

Taxation of Way

Major General John P. Doyle, USAF (Ret.),
Professor of Transportation, A & M Uni-
versity, Texas

Discussant: Ronald B. Welch, Asst. Executive
Secretary, State Board of Equalization,
Sacramento, California

VII

THE PENNSYLVANIA CAPITAL STOCK TAX AND OTHER STATE FRANCHISE TAXES BASED ON VALUE (Ballroom 3)

Alfred G. Buehler, Wharton School of Finance
& Commerce, University of Pennsylvania,
presiding

Thursday, September 17 (Continued)

The Pennsylvania Capital Stock and Franchise Taxes—Familiarity is not Contempt

Frank A. Sinon, Attorney, Rhoads, Sinon & Reader, Harrisburg, Pennsylvania

Recent Developments in the Massachusetts Corporation Excise Tax

John Dane, Jr., Attorney, Choate, Hall & Stewart, Boston, Massachusetts

Problems and Procedures in Valuation of Capital Stock for Pennsylvania Corporate Tax Purposes

John L. Brinton, Director, Bureau of Corporation Taxes, Pennsylvania Department of Revenue

The Pennsylvania Capital Stock Tax—A Significant Barrier to Economic Growth

Theodore K. Warner, Jr., Director of Taxation, The Pennsylvania Railroad Company

VIII

REPORT OF THE CONGRESSIONAL SUBCOMMITTEE ON STATE TAXATION OF INTERSTATE COMMERCE (Ballroom 2)

William L. Henry, Comptroller, Gulf Oil Corporation, presiding

Opening Remarks

Congressman Edwin E. Willis, Chairman, Special Subcommittee on State Taxation of Interstate Commerce of the House Committee on the Judiciary

The Report of the Special Subcommittee

Murray Drabkin, Chief Counsel, Special Subcommittee on State Taxation, Committee on the Judiciary

A Preliminary Appraisal

Charles F. Conlon, Executive Secretary, National Association of Tax Administration, Chicago

A Business Viewpoint

George S. Koch, Manager, Tax Department, Standard Oil Company of New Jersey, New York

Interstate Apportionment of Business Income: The British Commonwealth Experience

Alan H. Smith, Associate Professor of Finance, Marquette University

**6:30 to
7:30 P.M.**

RECEPTION

(Ballroom 2)

7:30 P.M.

ANNUAL BANQUET

(Ballroom 1)

Harold M. Groves, President, presiding

Invocation

The Rev. Charles F. McCormick, Minister, First United Presbyterian Church of Allegheny

MUSIC FOR DANCING

(Provided by Local Arrangements Committee)

57th ANNUAL CONFERENCE NATIONAL TAX ASSOCIATION

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*Deceased.	

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NOTES