
PRELIMINARY
Program
of the
FORTY-FIFTH
ANNUAL CONFERENCE
ON TAXATION

Royal York Hotel
Toronto, Ontario

September 9-12, 1952

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.

A registration fee of \$5 will be charged.

Citizens of the United States attending the Conference will minimize delay in re-entering this country by carrying suitable proof of citizenship such as a birth certificate or other official identification.

Sponsored by
the
National Tax Association

MONDAY, SEPTEMBER 8

2:00 to 8:00 P.M.—REGISTRATION (Foyer—Convention Floor)
(Registration Fee \$5)

5:00 to 8:30 P.M.—OPENING PARTY (Concert Hall—Convention Floor)

TUESDAY, SEPTEMBER 9

9:00 to 9:30 A.M.—REGISTRATION (Foyer—Convention Floor)

9:30 A.M. to 12:00 M.—FIRST GENERAL SESSION
(Banquet Hall—Convention Floor)

ORGANIZATION OF THE CONFERENCE

SPECIAL MEETING OF THE NATIONAL TAX ASSOCIATION

ADDRESS OF WELCOME

His Worship, The Mayor of Toronto, Mr. Allan Lamport

RESPONSE

President Alfred G. Buehler

THE CANADIAN TAX STRUCTURE AND THE ECONOMY

Chairman: John L. Connolly, Secretary and General Counsel,
Minnesota Mining and Manufacturing Company, St. Paul

Major Features of the Canadian Tax Structure—Federal, Provincial and Local

J. Harvey Perry, Director of Research, Canadian Tax Foundation, Toronto

The Canadian Federal Income Tax, with Particular Reference to Recent Significant Developments

A. K. Eaton, Assistant Deputy Minister of Finance, Ottawa

Lessons from Canada's Experience with the Manufacturers' Sales Tax

John F. Due, University of Illinois, Urbana

General Discussion

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

(Concert Hall—Convention Floor)

Chairman: Monteath Douglas, Executive Director, Canadian Tax Foundation, Toronto

Subject to be announced

The Honourable, The Prime Minister of Ontario, Mr. Leslie M. Frost, Q.C.

2:15 to 5:00 P.M.—FIRST ROUND TABLE

(Tudor Room—Main Mezzanine)

PROPERTY TAX PROBLEMS

Chairman: J. L. Reuther, General Tax Supervisor, Southwestern Bell Telephone Company, St. Louis

The Property Tax and the Economy

James W. Martin, University of Kentucky, Lexington

TUESDAY, SEPTEMBER 9 (Continued)

The Significance of the Property Tax in Canadian Local Finance
Speaker to be announced

Evaluation of Alternative Bases for the Property Tax
Philip H. Cornick, Yonkers, New York

Report of the Committee on Personal Property Taxation

C. Emory Glander, Chairman of Committee, Wright, Harlor, Purpus, Morris and Arnold, Columbus

General Discussion

2:15 to 5:00 P.M.—SECOND ROUND TABLE

(Private Dining Room, No. 9—Main Mezzanine)

COMPARATIVE TREATMENT OF SELECTED TAX PROBLEMS IN CANADA AND THE UNITED STATES

Chairman: Henry S. Bloch, Director, Fiscal Division, United Nations, Kew Gardens

The Problem of Tax Administrative Organization at the Federal Level

Stanley S. Surrey, Harvard Law School, Cambridge
Charles Gavsie, O.B.E., Q.C., Deputy Minister (Taxation),
Department of National Revenue, Ottawa

Practical Procedure under the Canadian-United States Tax Convention in Relation to Income and Estate Taxes

Eldon P. King, Special Deputy Commissioner, Bureau of Internal Revenue, Washington, D.C.
J. Gear McEntyre, Assistant Deputy Minister (Taxation), Department of National Revenue, Ottawa

Consumption Taxes as a Source of Federal Revenue

Harley L. Lutz, Tax Consultant, National Association of Manufacturers, New York

The Problem of Capital Gains

J. R. Petrie, Director of Research, Jones Heward and Company, Montreal

2:15 to 5:00 P.M.—THIRD ROUND TABLE

(Private Dining Room, No. 10—Main Mezzanine)

WHO PAYS THE TAXES?

Chairman: To be announced

Distribution of Tax Payments by Income Groups

Richard A. Musgrave, Professor of Economics, University of Michigan, Ann Arbor
Rufus S. Tucker, Economist, General Motors Corporation, New York

Discussants:

Joseph A. Pechman, Division of Tax Research, Treasury Department, Washington, D.C.

General Discussion

TUESDAY, SEPTEMBER 9 (Continued)

8:00 to 10:00 P.M.—SECOND GENERAL SESSION

IN HONOR OF LONG-TIME MEMBERS OF THE ASSOCIATION

Chairman: Henry F. Long, Commissioner of Corporations and Taxation of Massachusetts, Boston

Reminiscences of Tax Adventures Out of Fifty Years' Experience
Martin Saxe, New York

Some Memories of the Founders and the Founding of the National Tax Association

Lawson Purdy, New York

Memories of a Long Career in Taxation

Oscar Leser, Baltimore

General Discussion

WEDNESDAY, SEPTEMBER 10

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

(Banquet Hall—Convention Floor)

FISCAL POLICY IN THE COLD-WAR PERIOD

Chairman: William A. Sutherland, Attorney, Washington and Atlanta

Canadian Fiscal Policy

K. W. Taylor, Assistant Deputy Minister, Department of Finance, Ottawa

How High Can Taxes Go?

Speaker to be announced

Some Effects of Current Federal Tax Policies on Business

Gordon Keith, Professor of Economics, University of Pennsylvania, Philadelphia

Monetary and Public Debt Aspects of the Fiscal Program

Paul W. McCracken, Professor of Business Conditions, University of Michigan, Ann Arbor

General Discussion

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

(Concert Hall—Convention Floor)

Chairman: H. Clyde Reeves, Vice President, National Tax Association

PRESIDENTIAL ADDRESS

Alfred G. Buehler, President of the National Tax Association

2:15 to 5:00 P.M.—FOURTH ROUND TABLE

(Tudor Room—Main Mezzanine)

A GENERAL REAPPRAISAL OF COORDINATION OF TAX SYSTEMS IN CANADA AND THE UNITED STATES

Chairman: Charles F. Conlon, Executive Director, National Federation of Tax Administrators, Chicago

WEDNESDAY, SEPTEMBER 10 (Continued)

Canadian and American Comparisons

Speaker to be announced

The Canadian Approach

The Federal Viewpoint

Ernest S. Smith, Finance Officer, Department of Finance, Ottawa

The Provincial Viewpoint

George E. Gathercole, Provincial Economist, Province of Ontario, Toronto

The American Approach

Federal—State

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

General Discussion

2:15 to 5:00 P.M.—FIFTH ROUND TABLE

(Private Dining Room No. 10—Main Mezzanine)

CONTROL OF PUBLIC EXPENDITURES

Chairman: Edmond E. Lincoln, Economist, E. I. du Pont de Nemours and Company, Wilmington

The Power of This House

Representative John Phillips, Member of Congress (California)

Federal Spending Pressures and Congressional Control of the Purse

Alvin A. Burger, Research Director, Council of State Chambers of Commerce, Washington, D.C.

Expenditure Control in Canadian Federal Financing

R. B. Bryce, Assistant Deputy Minister of Finance, Ottawa

The Problem of Control at the State Level

George E. Mahin, Executive Secretary, Taxpayers' Federation of Illinois, Springfield

John F. Tarrant, Tax Research Director, Connecticut Tax Department, Hartford

The New York City Financial Situation

Lyle Fitch, Consultant, Mayor's Committee on Management Survey, New York

2:15 to 5:00 P.M.—SIXTH ROUND TABLE

(Private Dining Room, No. 9—Main Mezzanine)

SURVEY OF PROGRESS IN PROPERTY TAX ADMINISTRATIVE ORGANIZATION AND PROCEDURE

Chairman: Wilbur K. Bush, General Tax Agent, Chicago, Burlington and Quincy Railroad Company, Chicago

Assessment

Kentucky—

William G. Herzel, Director, Division of Research, Department of Revenue, Frankfort

WEDNESDAY, SEPTEMBER 10 (Continued)

Iowa—

George Cosson, Jr., Director, Property Tax Division, State Tax Commission, Des Moines

William G. Murray, Professor, Iowa State College, Ames

The Role of the Professional Appraiser in Making Assessments

J. L. Jacobs, The J. L. Jacobs Company, Chicago

Equalization

Equalization Techniques

William Gough, Jr., Chairman, Kansas State Commission of Revenue and Taxation, Topeka

Real Estate Ratio Investigations as Viewed by the Taxpayer

Harry W. Brand, Tax Supervisor, Southwestern Bell Telephone Company, St. Louis

THURSDAY, SEPTEMBER 11

9:00 to 10:00 A.M.—BUSINESS MEETING OF THE NATIONAL TAX ASSOCIATION

(Banquet Hall—Convention Floor)

Report of Nominations Committee

Election of Officers

Report of Committee of Sixteen—Discussion of Revision of Charter and By-Laws and Objectives of the Association

Seth T. Cole, Chairman of Committee, Cole and Moon, Catskill

10:00 to 10:15 A.M.—REPORT OF RESOLUTIONS COMMITTEE

10:15 to 1:00 P.M.—SEVENTH ROUND TABLE

(Banquet Hall—Convention Floor)

IMPACT OF THE NATIONAL DEFENSE PROGRAM ON STATE AND LOCAL FINANCE

Chairman: Clarence L. Turner, Turner, Crook and Zebley and President of the Tax Institute, Inc., Philadelphia

Impact on State Government

Speaker to be announced

Effect of Defense Program on Cities

Carl H. Chatters, Executive Director, American Municipal Association, Chicago

Effect of Defense Production on Taxable Property in Municipalities

Albert E. Champney, Director, Wayne County (Michigan) Bureau of Taxation and President of the National Association of Assessing Officers, Detroit

Relative State Use of Various Taxes

Mabel L. Walker, Executive Director, Tax Institute, Inc., Princeton

THURSDAY, SEPTEMBER 11 (Continued)

Taxpayer-Administrator Relations

Eugene G. Shaw, Commissioner of Revenue of North Carolina and President of the National Association of Tax Administrators, Raleigh

10.15 to 1:00 P.M.—EIGHTH ROUND TABLE

(Private Dining Room, No. 9—Main Mezzanine)

PROBLEMS IN TAXATION OF RAILROADS AND UTILITIES

Chairman: Louis M. Nims, Commissioner of Revenue and Chairman of the Michigan Tax Commission, Lansing

Problems in Evaluation Techniques

Capitalization of Earnings

Earl H. Browning, Assistant General Tax Agent, New York Central System, Cleveland

W. L. Grossman, Associate Professor of Public Utilities and Transportation, New York University, New York

Stock and Bond Method

Earl A. McCrary, Tax Commissioner, Northern Pacific Railway Company, St. Paul

Brolley Travis, Chief, Valuation Division, California State Board of Equalization, Sacramento

Pipeline Assessments for Tax Purposes

Charles B. Randall, Tax Attorney, Natural Gas Pipeline Company of America, Chicago

The Problem of Comparing State Tax Burdens

William Knight, Director, Bureau of Business Research and Service, University of Wisconsin, Madison

General Discussion

1:00 to 2:45 P.M.—THIRD CONFERENCE LUNCHEON

(Concert Hall—Convention Floor)

Chairman: To be announced

Subject to be announced

The Honourable, Dr. J. J. McCann, Minister of National Revenue, Ottawa

3:00 P.M.—SIGHT SEEING TOUR

6:00 to 7:00 P.M.—CONFERENCE RECEPTION

(Ballroom—Convention Floor)

7:00 to 10:00 P.M.—CONFERENCE BANQUET (Informal)

(Banquet Hall—Convention Floor)

Chairman: Alfred G. Buehler, President of the National Tax Association

Subject to be announced

J. B. McGeachy, Associate Editor, The Globe and Mail, Toronto

FRIDAY, SEPTEMBER 12

9:30 A.M. to 12:00 M.—NINTH ROUND TABLE

(Tudor Room—Main Mezzanine)

FEDERAL TAX PROBLEMS OF SMALL BUSINESS

Chairman: Clarence D. Laylin, Attorney, Columbus

Discussants:

Kenneth W. Gemmill, Attorney, Philadelphia

William Mason, C.P.A., Parsons, Kansas

Archibald M. Peisch, C.P.A., Norwich, Vermont

I. C. Rowe, Secretary, Rockwell Manufacturing Company, Pittsburgh

9:30 A.M. to 12:00 M.—TENTH ROUND TABLE

(Private Dining Room, No. 9—Main Mezzanine)

STATE AND LOCAL TAXATION OF MINERAL RESOURCES

Chairman: G. Howard Spaeth, Commissioner of Taxation of Minnesota, St. Paul

Ad Valorem versus Severance Taxation of Mineral Resources

H. K. Allen, Professor of Economics, University of Illinois, Urbana

Taxation of Iron Ore from the Standpoint of Industry

W. K. Montague, Attorney, Duluth

Provincial Taxation of Minerals

Speaker to be announced.

State and Local Taxation of the Oil Industry

Arthur M. Hayes, Chief Tax Accountant, Esso Standard Oil Company, New York

Some Problems in the Assessment of Copper and Iron Ore in Michigan

F. G. Pardee, State Geologist, Michigan Department of Conservation, Lansing

General Discussion

9:30 A.M. to 12:00 M.—ELEVENTH ROUND TABLE

(Private Dining Room, No. 10—Main Mezzanine)

RETAIL SALES TAX PROBLEMS

Chairman: Leo Mattersdorf, Mattersdorf and Allen, New York

Liability of Government Contractors for Sales and Use Taxes

Dixwell L. Pierce, Secretary, California State Board of Equalization, Sacramento

Industrial Processing Exemptions

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

The Prepaid Sales Tax Receipt as a Method of Collecting Sales Tax in Ohio

John Peck, Ohio Commissioner of Taxation, Columbus

FRIDAY, SEPTEMBER 12 (Continued)

Field Audit Problems

Henry C. Schroeder, Field Supervisor, Michigan Department of Revenue, Lansing

The Impact of State and Local Sales Taxes on Business

Vincent Kennedy, Vice-President, California Retailers Association, Los Angeles

Economic Effects of Sales and Excise Taxes

Lewis H. Kimmel, The Brookings Institution, Washington, D.C.

General Discussion

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

(Ballroom—Convention Floor)

Chairman: Philip T. Clark, Controller of Revenue, Province of Ontario, Toronto

Shirt Sleeve Economics

William A. Paton, Professor of Accounting and Economics, University of Michigan, Ann Arbor

Adjournment of Conference

OFFICERS

ALFRED G. BUEHLER, University of Pennsylvania, President

H. CLYDE REEVES, Commissioner of Revenue of Kentucky, Vice President

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

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

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