

**PRELIMINARY PROGRAM**

**GOLDEN ANNIVERSARY  
CONFERENCE  
ON TAXATION**

**Sponsored**

**by the**

**NATIONAL TAX ASSOCIATION**

**Deshler Hilton Hotel**

**Columbus, Ohio**

**October 21 - 25, 1957**

### 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, territories, 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, OCTOBER 21

2:00 to 7:30 p.m. - CONTINUOUS REGISTRATION (Foyer)

6:00 to 8:30 p.m. - RECEPTION & BUFFET SUPPER (Foyer and Ballroom)

## TUESDAY, OCTOBER 22

9:30 to 9:45 a.m. - SPECIAL MEETING, NATIONAL TAX ASSOCIATION  
J. L. Reuther, President of N.T.A., Presiding (Ballroom)

9:45 a.m. to 12:00 m. - FIRST GENERAL SESSION (Ballroom)  
J. L. Reuther, Presiding

INVOCATION - Reverend C. T. Langholz, Pastor of the  
St. John Evangelical Lutheran Church, Columbus, Ohio

ADDRESS OF WELCOME - Honorable M. E. Sensenbrenner  
Mayor of Columbus, Ohio

RESPONSE - President J. L. Reuther

### ORGANIZATION OF THE CONFERENCE

#### GOLDEN ANNIVERSARY OF N.T.A.

##### A REMINISCENT REVIEW

C. Emory Glander, Attorney at Law, Columbus, Ohio  
Past President, National Association of Tax Administrators

##### WHAT SHALL WE DO ABOUT GOVERNMENT SPENDING?

Fred R. Fairchild, Guilford, Connecticut  
Professor Emeritus, Yale University  
Past President, N.T.A.

##### NEW YORK'S FIFTY YEARS OF PROGRESS IN TAXATION

Martin Saxe, Attorney at Law, New York  
Past President, N.T.A.

TAX STRUCTURE IN CANADA - Developments During Fifty Years  
Hon. Philip T. Clark, Comptroller of Revenue  
Province of Ontario, Canada

12:30 to 2:00 p.m. - FIRST CONFERENCE LUNCHEON (Ballroom)  
Herschel C. Atkinson, Executive Vice President  
Ohio Chamber of Commerce, presiding

##### ADDRESS

The Honorable C. William O'Neill, Governor of Ohio

### 2:15 to 5:00 p.m. - CONCURRENT ROUND TABLES

#### 1.

##### STATE TAX SYSTEMS - THEIR ADEQUACY AND FORM (East Foyer)

Robert S. Ford, Assistant Dean  
University of Michigan, presiding

##### DEPRESSION ADOPTED TAX SYSTEMS TODAY

Denzel C. Cline, Professor of Economics  
Michigan State University

##### THE RELIABILITY OF COMPARATIVE TAX STUDIES

Robert H. Johnson, Administrative Assistant  
to the Governor of Iowa

##### TAX TRENDS AMONG THE STATES, 1957

Leon Rothenberg, Director of Research  
National Association of Tax Administrators

#### 2.

##### PROSPECTS FOR MEETING LOCAL REVENUE DEMANDS (Yellow Room)

Dixwell Pierce, Secretary  
California State Board of Equalization, presiding

THIS SPACE RESERVED FOR SUBTOPICS

AND NAMES OF SPEAKERS THAT WILL

APPEAR IN THE FINAL PROGRAM.

#### 3.

##### RECENT DEVELOPMENTS IN EQUALIZATION OF PROPERTY TAXES (Hall of Mirrors)

William G. Murray, Professor  
Iowa State College, presiding

##### THE PROGRAM IN NEW JERSEY

William Kingsley, Director  
New Jersey Department of Taxation

## TUESDAY, OCTOBER 22 (Continued)

THE PROGRAM IN MISSOURI  
James M. Robertson, Chairman  
Missouri Tax Commission

THE PROGRAM IN ARKANSAS  
W. L. Hinton, Director  
Arkansas Assessment Co-Ordination Department

## WEDNESDAY, OCTOBER 23

9:30 a.m. to 12:00 m. - SECOND GENERAL SESSION (Ballroom)

RELATIONSHIP BETWEEN TAXATION AND ECONOMIC GROWTH  
H. Kenneth Allen, Vice President, N.T.A.  
University of Illinois, presiding

IMPORTANCE OF STATE & LOCAL TAXES AS BUSINESS COSTS  
Wilbur R. Thompson, Professor  
Wayne State University, Detroit, Michigan

THE INFLUENCE OF SUCH TAXES ON LOCATIONAL DECISIONS  
Russel L. Hendricks, Manager, Tax Department  
Procter & Gamble Company, Cincinnati, Ohio

THE EFFECTS OF DIFFERING TAX STRUCTURES  
J. Cameron Thomson, Chairman of the Board  
Northwest Bancorporation, Minneapolis, Minnesota

TAX CONCESSIONS AND THEIR EFFECT  
William D. Ross, Dean  
Louisiana State University

GENERAL DISCUSSION

(No Conference Luncheon)

2:15 to 5:00 p.m. - CONCURRENT ROUND TABLES

4.

CURRENT TRENDS IN HIGHWAY USE TAX PROGRAMS (East Foyer)  
Charles F. Conlon, Executive Secretary  
National Association of Tax Administrators  
Chicago, Illinois, presiding

REVIEW OF HIGHWAY USER TAX PROPOSALS IN RECENT STATE STUDIES  
(Speaker to be announced)

CRITERIA IN THE BUREAU OF PUBLIC ROADS HIGHWAY ALLOCATION COST STUDIES  
(Speaker to be announced)

PROPORTIONAL REGISTRATION - COMMENT ON OPERATION  
(Speaker to be announced)

FUEL TAXES ON USE BASIS - COMPLIANCE PROBLEMS  
(speaker to be announced)

5.

THE AUTHORITY DEVICE IN PRESENT FISCAL SYSTEMS (Yellow Room)  
Carl H. Chatters, Comptroller  
City of Chicago, presiding

ROLE AND FUNCTIONS OF AUTHORITIES - FEDERAL, STATE AND LOCAL  
John H. Ferguson, Secretary of Administration  
Commonwealth of Pennsylvania

ARE PUBLIC CONTROLS OVER AUTHORITIES ADEQUATE?  
Charles W. Ingler, Jr., Director  
Ohio Legislative Service Commission

ECONOMIC EFFECTS OF AUTHORITY, OPERATIONS AND FINANCING  
Lynn A. Stiles, Economist, Research Department  
Federal Reserve Bank of Chicago

6.

RESEARCH FOR TAX POLICY FORMULATION & ADMINISTRATION (Ballroom)  
William G. Herzel, Research Director  
Kentucky Department of Revenue, presiding

THE PROGRESS OF RESEARCH AT THE STATE & LOCAL LEVEL  
James H. Maloon, Director of Research  
Ohio Department of Taxation

RESEARCH AT THE FEDERAL LEVEL  
I. M. Labovitz, Legislative Reference Service  
The Library of Congress



## WEDNESDAY, OCTOBER 23 (Continued)

RESEARCH BY PRIVATE AGENCIES  
Carlton W. Tillinghast, Executive Director  
New Jersey Taxpayers Association

LEGISLATIVE AND ADMINISTRATIVE CONSIDERATION OF TAX RESEARCH  
James S. Currie, Commissioner  
North Carolina Department of Revenue

## THURSDAY, OCTOBER 24

9:30 to 10:30 a.m. - ANNUAL MEETING OF THE NATIONAL TAX ASSOCIATION  
(Ballroom)

J. L. Reuther, presiding

TREASURER'S REPORT  
E. L. Brickhouse, New York City

REPORT OF NOMINATING COMMITTEE  
Robert S. Ford, Michigan, Chairman

AMENDMENTS OF THE BY-LAWS

STUDY COMMITTEE REPORTS

BANK TAXATION  
Carter T. Louthan, New York, Chairman

INTERSTATE ALLOCATION OF BUSINESS INCOME  
Walter W. Walsh, New York, Chairman

STATE EQUALIZATION OF LOCAL ASSESSMENTS  
William G. Murray, Iowa, Chairman

FEDERAL EXCISE TAXES  
Clarence Heer, North Carolina, Chairman

INTERGOVERNMENTAL FISCAL RELATIONS  
Alfred G. Buehler, Pennsylvania, Chairman

10:30 a.m. to 12:00 m. - THIRD GENERAL SESSION (Ballroom)

REPORT OF THE CONFERENCE RESOLUTIONS COMMITTEE

INFLATION AND TAX POLICY INTERRELATIONSHIPS  
Ronald B. Welch, Research Director  
California State Board of Equalization, presiding

INFLATION'S EFFECT ON TAX POLICY  
Dan Throop Smith, Deputy to the Secretary  
United States Treasury

TAX POLICY'S EFFECT ON INFLATION  
Kenyon E. Poole, Professor of Economics  
Northwestern University

12:30 to 2:00 p.m. - SECOND CONFERENCE LUNCHEON (Ballroom)

William F. Connelly, Past President, N.T.A.  
Associate Professor of Taxation, New York University  
and Manager, Tax Department, J. William Hope & Company  
Bridgeport, Connecticut, presiding

PRESIDENTIAL ADDRESS  
J. L. Reuther, General Tax Supervisor  
Southwestern Bell Telephone Company, St. Louis, Missouri

2:15 to 5:00 p.m. - CONCURRENT ROUND TABLES

7.

INTERGOVERNMENTAL FISCAL RELATIONS (East Foyer)  
Alfred G. Buehler, Professor of Public Finance  
Wharton School of Finance and Commerce  
University of Pennsylvania, presiding

STRENGTHENING LOCAL GOVERNMENT FINANCES - APPRAISAL OF STATE AID  
Allen D. Manvel, Chief, Governments Division,  
U. S. Bureau of the Census, Washington, D. C.

IMPROVING LOCAL TAX STRUCTURES  
Harold F. Alderfer, Deputy Supt. of Public Instruction  
Commonwealth of Pennsylvania, Harrisburg

THE STATES AND METROPOLITAN AREAS  
Wade S. Smith, Director, Bureau of Municipal Research  
Dun & Bradstreet, Inc., New York

## THURSDAY, OCTOBER 24 (Continued)

### FEDERAL AND STATE RESPONSIBILITIES AND FINANCES

An Appraisal of the Problem

Harold M. Groves, Professor of Economics  
University of Wisconsin

### THE DANGERS OF FEDERAL ENCROACHMENT

Lothair Teetor, Director and former President of the  
Perfect Circle Corporation, Hagerstown, Indiana

### FORMULATING AN APPROACH TO THE PROBLEM THROUGH FEDERAL-STATE ACTION

John H. Starnbaugh, Special Consultant to The President  
The White House, Washington, D. C.

8.

### FINANCING METROPOLITAN AREA GOVERNMENT

William F. Hellmuth, Jr., Associate Professor, Oberlin College  
and Chief Economist, Cleveland Metropolitan Services Commission, presiding

### SPECIAL PROBLEMS OF THE INTERSTATE METROPOLITAN AREA

Lyle C. Fitch, First Deputy City Administrator  
City of New York

### LOCAL TAX COMPETITION WITHIN METROPOLITAN AREAS

Mabel Walker, Executive Director  
Tax Institute, Princeton, N. J.

### FACTORS AFFECTING LOCAL GOVERNMENT EXPENDITURES WITHIN METROPOLITAN AREAS

Harvey E. Braser, Associate Professor of Economics  
University of Michigan

### THE ROLE OF SELF-FINANCING SPECIAL DISTRICTS IN THE MAJOR METROPOLITAN AREA

Anthony A. Olis, President  
Metropolitan Sanitary District of Greater Chicago

6:00 to 7:30 p.m. - CONFERENCE RECEPTION (Foyer)

7:30 p.m. - CONFERENCE BANQUET - Informal (Ballroom)

J. L. Reuther, President of N.T.A., presiding  
Entertainment provided by the Local Arrangements Committee

## FRIDAY, OCTOBER 25

9:30 a.m. to 12:00 m. - FOURTH GENERAL SESSION (Ballroom)

### EQUALIZATION AND VALUATION PROBLEMS

#### RAILROAD PROPERTY

Earl H. Browning, Assistant Director of Real Estate Taxes  
New York Central Railroad, New York City

### PROPERTY OF INTERSTATE NATURAL GAS PIPELINE COMPANIES

Leslie T. Fournier, Vice President & Treasurer  
Panhandle Eastern Pipeline Company, New York City

#### RATIO STUDIES

Arthur L. Bergren, Director of Equalization  
New York State Board of Equalization & Assessment

### CLOSER LIAISON BETWEEN STATE & LOCAL ASSESSING AUTHORITIES

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



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NOTES

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THE NOTES OF THE JOURNAL OF THE  
AMERICAN MEDICAL ASSOCIATION  
PUBLISHED WEEKLY  
CHICAGO, ILL.  
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