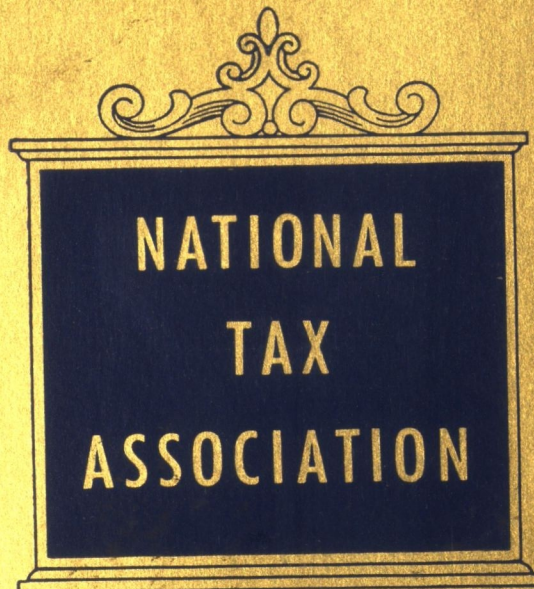


*Golden Anniversary
Conference on Taxation*

Sponsored
by the



OCTOBER 21-25, 1957
COLUMBUS, OHIO

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 (Ballroom)

J. L. Reuther, President N.T.A., presiding

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, O.

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 NTA

New York's Fifty Years of Progress in Taxation

Martin Saxe, Attorney at Law, New York

Tax Structure in Canada—Developments During Fifty Years

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

TUESDAY, OCTOBER 22 (Continued)

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

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

Improved Utilization of the Property Tax

Albert W. Noonan, Executive Director,
National Association of Assessing Officers, Chicago

Greater Use of Nonproperty Tax Sources

James A. Doherty, Assistant City Attorney,
Los Angeles, California

State-Administered Local Taxes, Shared Taxes, and Grants in Aid

James J. McBride, Chairman, Joint Legislative Tax Committee, Ventura, California

Expansion of Nontax Revenue Sources

John F. Due, Professor of Economics,
University of Illinois, Urbana

(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, Acting Director,
New Jersey Department of Taxation

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 and 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, Minn.

Tax Concessions and Their Effect

William D. Ross, Dean,
Louisiana State University

(No Conference Luncheon)

WEDNESDAY, OCTOBER 23 (Continued)

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

(4) CURRENT TRENDS IN HIGHWAY USE TAX PROGRAMS (East Foyer)

Charles F. Conlon, Executive Director,
Federation of Tax Administrators, presiding

Criteria in the Bureau of Public Roads—Highway Allocation Cost Studies

James W. Martin, Commissioner,
Kentucky Department of Finance

Charles R. Lockyer, Assistant Professor (Collaborator)
Bureau of Business Research, University of Kentucky

Eugene Holshouser, Research Associate (Collaborator)
Bureau of Business Research, University of Kentucky

State Highway User Taxes—Recommendations and Legislative Action

Hugo C. Duzan, Highway Research Engineer,
Division of Financial and Administrative Research,
U. S. Bureau of Public Roads, Washington, D. C.

Highway User Taxes—A Carrier's Viewpoint

James R. Riley, President,
Suburban Motor Freight, Inc., Columbus, Ohio

(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 AND ADMINISTRATION (Ballroom)

William G. Herzel, Research Director,
Kentucky Department of Revenue, presiding

The Progress of Research at State and Local Levels

James H. Maloon, Director of Research,
Ohio Department of Taxation

Bureau of the Budget and Library of Congress in the Legislative Process

I. M. Labovitz, Legislative Reference Service,
The Library of Congress

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

HONORARY MEMBERSHIP—ELECTION OF NOMINEES

REPORT OF NOMINATING COMMITTEE

Robert S. Ford, Michigan, Chairman

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 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 Co.,
St. Louis, Missouri

THURSDAY, OCTOBER 24 (Continued)

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

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. Stambaugh, Special Consultant to
The President, The White House, Washington, D. C.

(8) FINANCING METROPOLITAN AREA GOVERNMENT

(Hall of Mirrors)

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, 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. Brazer, Associate Professor of Economics,
University of Michigan

The Role of Self-Financing Special Districts in the Major Metropolitan Area

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

THURSDAY, OCTOBER 24 (Continued)

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

PRESENTATION OF HONORARY MEMBERSHIPS

James Martin, Commissioner,
Kentucky Department of Finance

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

E. M. Elkin, Consultant, Westinghouse
Electric Corporation, Pittsburgh, presiding

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 and Treasurer,
Panhandle Eastern Pipeline Company and
Trunkline Gas Company, New York City

Ratio Studies

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

Closer Liaison Between State and Local Assessing Authorities

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

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