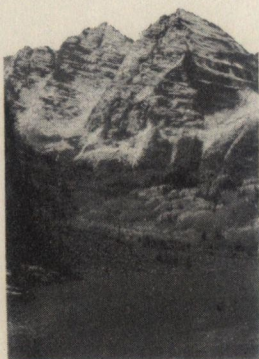


59<sup>th</sup> NATIONAL TAX ASSOCIATION  
ANNUAL CONFERENCE  
ON TAXATION



SEPTEMBER 26-30, 1966  
DENVER, COLORADO  
THE DENVER HILTON





## **The Maroon Bells:**

(Cover Picture)

The Maroon Bells, located near famed Aspen, Colorado in the White River National Forest, is one of the most famous and most photographed spots in America.

The triple-tiered peaks are in the Maroon Bells-Snowmass Wilderness area that encompasses 66,380 acres of remote land. The Maroon Bells and a host of other peaks in the area range from 12,000 to 14,259 feet.

About 200 million years ago, tropical streams carried coarse gravels to the sea, forming red beds of the maroon formation. Over 4,000 vertical feet of the maroon formation is now exposed in the form of the Maroon Bells. Seventy million years ago, upheavals bulged the granite, with its overlying sedimentaries, into a huge, lightly eroded dome.

The multi-colored formations produce a very unusual region, much of which is above timberline. Lakes and streams, fed by glacial waters, provide an abundance of fishing and camping pleasure.

**Fifty-Ninth  
Annual  
Conference  
on Taxation**

***Sponsored  
by the***

**NATIONAL  
TAX ASSOCIATION**

**The Denver Hilton  
Denver, Colorado**

**September 26-30, 1966**



### **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 26, 1966**

**9 A.M. to 8:00 P.M.**      **REGISTRATION**      (Convention Lobby)

**2:00 to 2:30 P.M.**      **SPECIAL MEETING OF THE NATIONAL TAX ASSOCIATION**      (Junior Ballroom)

Theodore K. Warner, Jr., President, National Tax Association, presiding

**2:30 to 4:00 P.M.**      **SPECIAL CONFERENCE SESSION ON FISCAL PROBLEMS OF METROPOLITAN AREAS**      (Junior Ballroom)

Kenneth C. Back, Finance Officer, District of Columbia, presiding

### **Emerging Fiscal Patterns in Metropolitan Areas**

Arnold Diamond, Senior Research Analyst, U.S. Department of Housing and Urban Development

### **New York Metropolitan Fiscal Problems and Solutions**

Murray Drabkin, Special Assistant to the Mayor, New York City

### **Fiscal Problems of Denver**

Reuben Zubrow, Professor of Economics, University of Colorado

**6:30 to 8:00 P.M.**      **RECEPTION**      (Grand Ballroom)

## **TUESDAY, SEPTEMBER 27, 1966**

**9:00 to 11:45 A.M.**      **FIRST GENERAL CONFERENCE SESSION**      (Junior Ballroom)

Theodore K. Warner, Jr., President, presiding

### **Invocation**

### **Welcome to Denver**

The Honorable Thomas G. Currigan, Mayor of Denver

### **Response**

John A. Williams, Past President, National Tax Association

### **FEDERAL FINANCE AND NATIONAL FISCAL POLICY UNDER FULL EMPLOYMENT**

The Honorable Melvin I. White, Deputy Assistant Secretary of Treasury for Tax Policy

The Honorable Martha W. Griffiths, Member of Congress from Michigan; Member of Ways and Means Committee, U.S. House of Representatives; also Member of Joint Economic Committee



## **Tuesday, September 27 (Continued)**

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

### **FIRST CONFERENCE LUNCHEON (Grand Ballroom)**

Theodore K. Warner, Jr., President, N.T.A.,  
presiding

#### **Invocation**

#### **Introduction**

Howard A. Latting, Chairman, Colorado Tax  
Commission

#### **Address**

His Excellency, John A. Love, Governor of  
Colorado

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

### **CONCURRENT CONFERENCE SESSIONS**

#### **I**

#### **BUDGET PROJECTIONS AND EXPENDITURE PLANNING (Denver Room)**

Leslie E. Carbert, State Planning Officer,  
State of California, presiding

#### **The Federal Budget Outlook—Longer Term Aspects**

Peter Wagner, Senior Economist, National  
Planning Association

#### **The Outlook for State and Local Program Budgeting**

Selma J. Mushkin, State-Local Finances Proj-  
ect, George Washington University

#### **Public Expenditures: A View from the Private Sector**

Eugene F. Rinta, Executive Director, Council  
of State Chambers of Commerce

#### **Evaluation of Expenditure Programs: New Techniques**

John Haldi, Chief, Program Evaluation Staff,  
Office of the Director, U.S. Bureau of the  
Budget

#### **II**

#### **FEDERAL INCOME TAX — OPPORTUNITIES FOR REFORM (Assembly Room No. 3)**

Frederick D. Stocker, College of Commerce  
and Administration, The Ohio State Uni-  
versity, presiding

#### **The Negative Income Tax**

Earl R. Rolph, Professor of Economics, Uni-  
versity of California—Berkeley

#### **The Taxation of Foreign Operations**

Leonard E. Kust, Vice President and General  
Tax Counsel, Westinghouse Electric Cor-  
poration

#### **Recent Developments in Tax Administration**

William H. Smith, Deputy Commissioner,  
Internal Revenue Service



**Tuesday, September 27 (Continued)**

**III**

**PROPERTY ASSESSMENT—THE LATEST MOVE  
TOWARD 100% VALUATION**

(Junior Ballroom)

Hebert F. Freeman, Executive Secretary, California State Board of Equalization, presiding

**The Issues in 100% Assessment of Property for  
Ad Valorem Taxation**

C. H. Donovan, Professor of Economics, University of Florida

**The Administrative Response to a Court Mandate for 100% Valuation**

James E. Luckett, Commissioner of Revenue, Commonwealth of Kentucky

**The Effect of Full Value Assessment on the Taxpayer**

James A. Jacobs, General Tax Agent, Southern Bell Telephone and Telegraph Company, Atlanta

**IV**

**THE NEW FEDERAL TAX LIENS AND PRIORITIES ACT: AN HISTORIC BREAK-THROUGH IN STATE-FEDERAL RELATIONS**  
(Spruce and Century Rooms)

Jerry D. Williams, Sutherland, Asbill & Brennan, Washington, D.C., presiding

**Current Law: The "Choateness" Doctrine and the resulting inequities; the Legislative History of the new Act; "Circular Priority" and the new treatment of state and local taxes; procedural reforms**

Laurens Williams, Chairman, American Bar Association Committee on Federal Liens, Washington, D.C.

**How the new Act treats secured lenders (including banks and factors), liens for future advances, and security interests under financing agreements; changes in Estate and Gift Tax Liens**

Kenneth M. Johnson, Vice President and Counsel, Bank of America, San Francisco

**How the new Act treats mortgages, mechanics' liens, contract purchasers, possessory liens, attorneys' liens, sureties, and life insurance policies**

John J. Creedon, Associate General Counsel, Metropolitan Life Insurance Company, New York City

**WEDNESDAY, SEPTEMBER 28, 1966**

**8:30 A.M.** BUSES FROM THE DENVER HILTON HOTEL  
TO THE UNION DEPOT

**9:00 to 11:00 A.M.** TRAVEL TO WINTER PARK VIA DENVER &  
RIO GRANDE RAILROAD COMPANY



**Wednesday, September 28 (Continued)**

**12:00 Noon** LUNCHEON AT WINTER PARK

**2:00 to** RETURN TO DENVER BY TRAIN

**4:00 P.M.**

**4:00 to** BUSES FROM THE UNION DEPOT TO THE  
**4:30 P.M.** DENVER HILTON HOTEL

(Entertainment provided by Local Arrangement Committee)

**EVENING FREE**

**THURSDAY, SEPTEMBER 29, 1966**

**9:00 to** ANNUAL MEETING OF THE NATIONAL TAX  
**10:15 A.M.** ASSOCIATION (Junior Ballroom)

Theodore K. Warner, Jr., President, presiding

**Treasurer's Report**

Donald C. Miller, Illinois

Treasurer

**Nominating Committee Report**

William F. Connelly, Connecticut Chairman

**Election of Honorary Member**

**Amendment to Certificate of Incorporation**

**Vote on Acceptance of Chapter 10 of the  
District of Columbia Nonprofit Corporation  
Act enacted in 1962**

**REPORTS OF STUDY COMMITTEES**

**Bank Taxation**

Myron M. Zizzamia, New York

Chairman

**Federal Expenditures**

Leslie E. Carbert, California

Chairman

**Intergovernmental Fiscal Relations**

Alfred G. Buehler, Pennsylvania

Chairman

**Interstate Allocation  
of Business Taxes**

Fred L. Cox, Georgia

Chairman

**10:15 to** **SECOND GENERAL CONFERENCE SESSION**  
**11:45 A.M.** (Junior Ballroom)

Harold M. Groves, Professor of Economics,  
University of Wisconsin, and Past President,  
N.T.A., presiding

**STATE TAXATION OF INTERSTATE COM-  
MERCE—REVIEW, APPRAISAL, PROS-  
PECTS**

**First Speaker:**

C. Emory Glander, Attorney, Columbus, Ohio



## **Thursday, September 29 (Continued)**

### **Second Speaker:**

Charles F. Conlon, Executive Secretary, Federation of Tax Administrators, Chicago

### **Third Speaker:**

C. Lowell Harriss, Professor of Economics, Columbia University

### **11:45 A.M. SECOND GENERAL CONFERENCE SESSION (continued) (Junior Ballroom)**

Theodore K. Warner, Jr., Chairman of the Conference, presiding

### **Report of the Conference Resolutions Committee**

### **12:30 to 2:00 P.M. SECOND CONFERENCE LUNCHEON (Grand Ballroom)**

John A. Williams, Immediate Past President, National Tax Association, presiding

### **Invocation**

### **Presidential Address**

Theodore K. Warner, Jr., President, National Tax Association

### **NOTE**

The Ladies will attend a luncheon to be shown on the Ladies' Program

### **2:30 to 5:00 P.M. CONCURRENT CONFERENCE SESSIONS**

## **V**

### **STATE SALES AND USE TAXES (Assembly Room No. 3)**

Joseph P. Stapchinskas, Manager, State and Local Tax Department, Ford Motor Company, presiding

### **A Long-Run View of Sales Taxation in State Revenue Systems**

Alice John Vandermeulen, Lecturer in Economics, University of California, Los Angeles

### **Sales Tax Aspects of The Interstate Taxation Act**

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

### **Implementing New York's Sales Tax Act**

Joseph H. Murphy, President, New York State Tax Commission

### **Seller's Liability under State Sales and Use Taxes**

John E. Hogan, Jr., Manager State Taxes, U. S. Gypsum Corporation, Chicago



**Thursday, September 29 (Continued)**

**VI**

**THE ROLE OF THE INCOME TAX IN STATE FINANCE** (Spruce and Century Rooms)

Rolland F. Hatfield, Commissioner of Taxation, State of Minnesota, presiding

**State Income Taxation of Interstate Corporations: What Now?**

John L. Connolly, Minnesota Mining and Manufacturing Company, St. Paul, Minn.

**The Proposed Federal Credit for State Income Taxes**

John Shannon, Senior Analyst, Advisory Commission on Intergovernmental Relations

**An Economist's Evaluation of the Proposed Federal Tax Credit**

George F. Break, Professor of Economics, University of California, Berkeley

**Revenue Productivity of State Income Taxation**

John D. Hogan, Staff Economist, The Northwestern Mutual Life Insurance Company, Milwaukee

**Discussant**

John H. Wicks, Professor of Economics, Montana State University, Missoula

**VII**

**STATE TAX POLICY FORMULATION**

(Denver Room)

John F. Tarrant, Executive Director and Counsel, Connecticut Tax Study Commission, presiding

**The Political Environment and Tax Policy—**

James A. Papke, Professor of Economics, Purdue University

**Development Constraints on State Tax Policy Formulation**

Douglas N. Jones, Economist, Federal Field Committee for Development Planning in Alaska, Anchorage

**Are We Meeting Long-Run Problems with Short-Range Solutions**

Harold F. McClelland, Dean of Faculty, Claremont Men's College Claremont, Cal.

**Discussant**

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

**VIII**

**PROPERTY TAX PROBLEMS: OLD WINE FOR NEW BOTTLES?** (Junior Ballroom)

William Kingsley, Acting Director, Division of Taxation, Department of the Treasury, State of New Jersey, presiding



## **Thursday, September 29 (Continued)**

### **Freeport Property Tax Exemptions: Creative Economic Stimulus or Tax Loophole**

Helen A. Cameron, Assistant Professor of Economics, The Ohio State University

### **Exemption of Inventories from Ad Valorem Taxation**

P. F. Lininger, Chairman, Oregon State Tax Commission

### **Property Tax Relief—Trends and Prospects**

Leon Rothenberg, Research Director, National Association of Tax Administrators

### **Improving Property Tax Appeal Processes**

John Knox, Member of the California Assembly

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

### **RECEPTION**

(Assembly Rooms 2 & 3)

**7:30 P.M.**

### **ANNUAL CONFERENCE BANQUET**

(Grand Ballroom)

Theodore K. Warner, Jr., President, National Tax Association, presiding

### **Invocation**

### **ENTERTAINMENT**

(Provided by Local Arrangements Committee)

## **FRIDAY, SEPTEMBER 30, 1966**

**9:00 to  
11:30 A.M.**

### **THIRD GENERAL CONFERENCE SESSION**

(Junior Ballroom)

William F. Lahner, Jr., Tax Attorney, Pennsylvania Railroad Company, presiding

### **LITIGATION OF RAILROAD & PUBLIC UTILITY PROPERTY TAX CONTROVERSIES, DECISIONAL STRATEGIES**

#### **Areas of Disagreement that Produce Tax Litigation**

Frank N. Fittipaldi, Senior Counsel, Legal Dept. Cleveland Electric Illuminating Company

#### **The Legal Setting—The Necessity for Judicial Review**

Jo DeSha Lucas, Professor of Law, University of Chicago

#### **When is Settlement a Good End Result?**

James E. Carr, Vice President, Taxation and Real Estate, Norfolk and Western Railway Company, Roanoke, Virginia

#### **The Advantages and Disadvantages of Litigation—Defendant's Viewpoint**

Alvin E. Jones, Director, Property Valuation Department, State of Kansas



# CONFERENCE COMMITTEES

## PROGRAM

### CHAIRMAN

ARTHUR D. LYNN, JR., Ohio

### VICE CHAIRMAN

FREDERICK D. STOCKER, Ohio

### MEMBERS

LESLIE E. CARBERT .....	California
CHARLES F. CONLON .....	Illinois
DOUGLAS H. ELDRIDGE .....	New York
LEONARD E. KUST .....	Pennsylvania
WILLIAM F. LAHNER, JR. ....	Pennsylvania
BERNARD F. SLIGER .....	Louisiana
JERRY D. WILLIAMS .....	District of Columbia

## LOCAL ARRANGEMENTS

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DON W. PARKER, Asst. Vice President,  
Mountain States Telephone Company

### CO-CHAIRMAN

HOWARD A. LATTING, Chairman,  
Colorado State Tax Commission

### TREASURER

RAY KIMBALL, Colorado Association of Commerce & Industry

### MEMBERS

EARL ARMSTRONG  
Public Service Company  
of Colorado

RAY E. CARPER  
Colorado State Tax Com-  
mission

M. S. GANN  
Phillips Petroleum Com-  
pany

JOHN H. HECKERS  
Colorado Revenue Depart-  
ment

C. M. HILL  
Gates Rubber Company

CLARENCE HOCKOM  
Colorado Visitors and  
Convention Bureau

J. D. JONES  
Colorado Interstate Gas  
Company

A. C. NORTHROP  
United Air Lines

E. W. SANDBERG  
Colorado Public Expendi-  
ture Council

WALTER SPECKMAN  
The Denver & Rio Grande  
Railroad

GLENN STEEPLETON  
The Colorado Fuel and  
Iron Corporation

NEIL TASHER  
Colorado Inheritance Tax  
Commission

## ASSOCIATION STUDY COMMITTEES

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IRA J. PALESTIN	New York
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ROBERT S. FORD	Michigan
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CLARENCE W. LOCK	Michigan
G. H. MATTERS DORFF	Oregon
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JAMES G. WINDHAM	South Carolina



## **Association Study Committees (Continued)**

### **INTERSTATE ALLOCATION OF BUSINESS TAXES**

FRED L. COX, Chairman	Georgia
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PAUL M. HOLT	Utah
WILLIAM KINGSLEY	New Jersey
JAMES E. LARSON	South Carolina
C. Z. MOORE	Missouri
M. CLYDE SHEAFFER	Pennsylvania

### **TO DETERMINE APPROPRIATE NTA RESEARCH PROJECTS**

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HARRY W. BRAND	Missouri
LAWRENCE E. THOMPSON	Massachusetts
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### **NOMINATING COMMITTEE**

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OTIS W. LIVINGSTON	South Carolina
PAUL E. ALYEA	Alabama
JOHN B. CRAIG	Texas
ROBERT S. FORD	Michigan

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ROY G. BLAKEY	California
ROBERT J. EBY	Florida
*FRED R. FAIRCHILD	Connecticut
*OSCAR LESER	Maryland
HARLEY L. LUTZ	New Jersey
JAMES W. MARTIN	Kentucky
*JOSEPH S. MATTHEWS	New Hampshire
*DIXWELL L. PIERCE	California
*LAWSON PURDY	New York
MARTIN SAXE	New York
*Deceased.	

## PRESIDENTS OF THE NATIONAL TAX ASSOCIATION

*Allen Ripley Foote, Ohio	1907-1913
*E. R. A. Seligman, New York	1913-1915
*Samuel T. Howe, Kansas	1915-1917
*Charles J. Bullock, Massachusetts	1917-1919
*Nils P. Haugen, Wisconsin	1919-1920
*Zenas W. Bliss, Rhode Island	1920-1921
*Samuel Lord, Minnesota	1921-1922
*Thomas S. Adams, Connecticut	1922-1923
*William Bailey, Utah	1923-1924
*Thomas W. Page, Virginia	1924-1925
*George Vaughn, Arkansas	1925-1926
*Joseph S. Matthews, New Hampshire	1926-1927
Harley L. Lutz, California	1927-1928
*Mark Graves, New York	1928-1929
*Fred R. Fairchild, Connecticut	1929-1930
*Clarence Smith, Kansas	1930-1931
*Robert M. Haig, New York	1931-1932
*Franklin S. Edmonds, Pennsylvania	1932-1933
*Alfred E. Holcomb, New York	1933-1934
*Henry F. Long, Massachusetts	1934-1935
*Philip Zoercher, Indiana	1935-1936
*Oscar Leser, Maryland	1936-1937
Simeon E. Leland, Illinois	1937-1938
*Alfred H. Stone, Mississippi	1938-1939
*Charles W. Gerstenberg, New York	1939-1940
*A. J. Maxwell, North Carolina	1940-1941
*Seth T. Cole, New York	1941-1942
*Walter G. Query, South Carolina	1942-1943
Roy G. Blakey, Minnesota	1943-1944
*Dixwell L. Pierce, California	1944-1946
James W. Martin, Kentucky	1946-1947
George W. Mitchell, Illinois	1947-1948
Carl S. Shoup, New York	1948-1949
G. Howard Spaeth, Minnesota	1949-1950
William A. Sutherland, Washington, D.C.	1950-1951
Alfred G. Buehler, Pennsylvania	1951-1952
H. Clyde Reeves, Kentucky	1952-1953
John L. Connolly, Minnesota	1953-1954
Robert S. Ford, Michigan	1954-1955
William F. Connelly, Connecticut	1955-1956
*J. L. Reuther, Missouri	1956-1957
H. Kenneth Allen, Illinois	1957-1958
Stanley J. Bowers, Ohio	1958-1959
Walter W. Walsh, New York	1959-1960
Paul E. Alyea, Alabama	1960-1961
Otis W. Livingston, South Carolina	1961-1962
C. Emory Glander, Ohio	1962-1963
Harold M. Groves, Wisconsin	1963-1964
John A. Williams, Missouri	1964-1965
Theodore K. Warner, Jr., Pennsylvania	1965-1966

\* Deceased



## OFFICERS

- THEODORE K. WARNER, JR. .... President  
Pennsylvania Railroad Co., Philadelphia
- DAN THROOP SMITH .... Vice President  
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- LEO MATTERS DORF .... Secretary  
Leo Mattersdorf & Co., New York
- DONALD C. MILLER .... Treasurer  
Continental Illinois National Bank and Trust Company of Chicago

## EXECUTIVE COMMITTEE

The above officers ex officio, the two ex-presidents who have last held office, fifteen elected members and two honorary members.

### EX-PRESIDENTS

- JOHN A. WILLIAMS  
Office of State Auditor, Jefferson City
- HAROLD M. GROVES  
University of Wisconsin, Madison

### ELECTED MEMBERS

- KENNETH C. BACK, D.C. Finance Office, Washington
- MAX L. BOYDSTON, The Milwaukee Road, Chicago
- ALVIN A. BURGER, Texas Research League, Austin
- LESLIE E. CARBERT, State Planning Office, Sacramento
- GEORGE P. CHENEY, JR., Pittsburgh Plate Glass Co., Pittsburgh
- C. LOWELL HARRISS, Columbia University, New York
- RUFUS T. LOGAN, Gustavus Adolphus College, Minnesota
- ARTHUR D. LYNN, JR., Ohio State University, Columbus
- JOSEPH H. MURPHY, N.Y. Dept. of Taxation & Finance, Albany
- JOSEPH P. STAPCHINSKAS, Ford Motor Company, Dearborn
- EDWARD J. STEIMEL, Public Affairs Research Council, Baton Rouge
- HENRY L. STEWART, Commerce Clearing House, Chicago
- ALBERT W. WARD, Maryland Dept. of Assessments & Taxation, Baltimore
- JAMES M. WINDHAM, Herbert, Dial & Windham, Columbia
- MYRON M. ZIZZAMIA, Scarsdale, New York

### HONORARY MEMBERS

- PHILIP T. CLARK, Chartered Accountant, Toronto
- A. W. JOHNSON, Asst. Deputy Minister of Finance, Ottawa

## EDITOR OF THE JOURNAL

- DANIEL M. HOLLAND  
Massachusetts Institute of Technology

## EXECUTIVE DIRECTOR

- WALTER J. KRESS  
905 Payne-Shoemaker Building, Harrisburg, Pennsylvania

## **IMPORTANT NOTICE**

Don W. Parker, Chairman of the Local Arrangements Committee, announces that the Mountain States Telephone Company will provide a

### **MESSAGE CENTER**

to help attendants at the Conference in their completion of incoming and outgoing telephone calls.

The official number of the Message Center is

**534-7694**

This service will greatly facilitate the solution of problems such as locating individuals not in their rooms, leaving messages, etc., etc.



## ROOM NUMBERS