

63rd Annual Conference on Taxation

Sponsored by

NATIONAL TAX ASSOCIATION

September 20-25, 1970

HONOLULU, HAWAII



HAWAII THE ORCHID ISLAND

... is the largest of all the Islands and on it are found the periodically active volcanos, Mauna Loa and Kilauea as well as snow-capped Mauna Kea, highest peak in the Pacific. It contains Hawaii National Park, ancient lava flows, fern forests, vast agricultural lands, deep foliaged gulches with waterfalls, the magical Kona and Puna districts—rich in history and legend. Hilo, its principal city is famous the world over for its beautiful orchid and antherium gardens.

A IKE IA HAWAII"
YOU'VE SEEN ALL HAWAII"



On the beach at Waikiki.

**Sixty-Third
Annual
Conference
on Taxation**

Sponsored

by the

**NATIONAL
TAX ASSOCIATION**

SEPTEMBER 20-25, 1970

Royal Hawaiian and

Princess Kaiulani Hotels

Honolulu, Hawaii

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 \$20.00 registration fee will be charged for persons attending the conference, but wives and children will be registered without charge.

All sessions will be informal.

SUNDAY, SEPTEMBER 20, 1970

10:00 A.M. to 6:30 P.M. REGISTRATION
Princess Kaiulani Hotel Lobby

6:30 P.M. to 8:00 P.M. RECEPTION
Regency Room, Royal Hawaiian Hotel

MONDAY, SEPTEMBER 21, 1970

8:00 A.M. to 5:00 P.M. REGISTRATION
Princess Kaiulani Hotel Lobby

7:30 A.M. BREAKFAST FOR CONFERENCE SPEAKERS AND
SESSION CHAIRMEN
Waikiki Room
Princess Kaiulani Hotel

9:00 A.M. to 9:30 A.M. SPECIAL MEETING OF THE NATIONAL TAX
ASSOCIATION
Kamehameha Ballroom, Surfrider Hotel
Arthur D. Lynn, Jr., President, presiding

9:30 A.M. to 12:00 Noon FIRST GENERAL CONFERENCE SESSION
Kamehameha Ballroom, Surfrider Hotel
Arthur D. Lynn, Jr., President, presiding

Invocation

The Very Reverend Monsignor Charles A. Kekumano

Welcome to Hawaii

The Honorable John Burns, Governor of Hawaii

Response

Kenneth S. Back, Vice President, The National Tax Association

Organization of the Conference

Leo Mattersdorf, Secretary, National Tax Association

The Process of Tax Reform

Clinton V. Oster, Associate Dean and Director, Division of Public Administration, The Ohio State University, Columbus, Ohio, presiding

Reforming Tax Reform: A Survey of Political Proposals

Harley H. Hinrichs, Associate Professor of Economics, U. S. Naval Academy and Lecturer in Economics, University of Maryland Graduate School

How Tax Laws are Changed: How the Process Can Be Improved

Thomas F. Field, Executive Director, Taxation with Representation, Arlington, Virginia

Tax Reform: Taxpayer Attitudes

Paul L. Dillingham, Tax Department, The Coca-Cola Company, Atlanta, Georgia

Discussant:

Norman Ture, Principal, Economics Department, Planning Research Corporation, Washington, D.C.

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

FIRST CONFERENCE LUNCHEON Monarch Room
Royal Hawaiian Hotel

Philip S. Robira, Immediate Past President, presiding

Invocation

Rabbi Robert Schenkerman

Presidential Address: Of Taxgathering in an Uneasy Society

Arthur D. Lynn, Jr., Professor of Economics and Public Administration, The Ohio State University, Columbus, Ohio

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

FIRST CONCURRENT CONFERENCE SESSION
Kamehameha Ballroom, Surfrider Hotel

The Property Tax Faces the Seventies

Frederick D. Stocker, Professor of Business Research and Public Administration, The Ohio State University, presiding

Property Taxation in Hawaii — Some Lessons from one Experience

Stanley T. Ooka, Assistant Director, Property Technical Office, Hawaii Department of Taxation, Honolulu, Hawaii

Computer Assisted Assessment—Potentialities and Implications for the Organizational Structure of Property Tax Administration

William M. Shenkel, Chairman Department of Real Estate and Urban Development, College of Business Administration, University of Georgia

Assessment Administration in a Changing Society

Andrew Regis, CAE, City Assessor, Polk County, Des Moines, Iowa; Vice President, International Association of Assessing Officers

The Role and Potential of the Property Tax in the Decades Ahead

Milton Z. Kafoglis, Professor, Department of Economics, University of Florida, Gainesville

DISCUSSANTS:

Ronald W. Brady, Vice Chancellor for Administration, Syracuse University, Syracuse, New York

Raymond L. Richman, Professor, School of Public Affairs, University of Pittsburgh, Pittsburgh, Pennsylvania

2:30 P.M. to 5:00 P.M. SECOND CONCURRENT CONFERENCE SESSION
Kamehameha Ballroom, Surfrider Hotel

Contemporary Tax Problems: A Selected Potpourri

Bernard P. Herber, Professor of Economics, The University of Arizona, presiding

Taxation in Southeast Asia

Robert Kamins, Dean of Faculty, University of Hawaii

Foreign Applications of the Internal Revenue Code

William H. Smith, Deputy Commissioner, Internal Revenue Service, Washington, D.C.

Income Variation and Income Tax Averaging: A Study of a Group of Fishermen

Yung-Ping Chen, Associate Professor of Economics, University of California, Los Angeles and David S. Huang, Professor of Economics, Southern Methodist University, Dallas, Texas

DISCUSSANTS:

Marvin Snowbarger, Associate Professor, San Jose State College, San Jose, California

Roger Freeman, Senior Fellow, Hoover Institution on War, Revolution and Peace, Stanford University, Stanford, California

TUESDAY, SEPTEMBER 22, 1970

9:00 A.M. to 12:00 Noon THIRD CONCURRENT CONFERENCE SESSION
Kamehameha Ballroom, Surfrider Hotel

Activity-Based Taxation in a Post-Industrial Society: Taxation in the Age of Aquarius

James A. Papke, Professor of Economics, Purdue University, presiding

Hawaiian Budget Policy and Environmental Control

Robert D. Ebel, Professor of Economics, University of Hawaii

Tax Incentives and Disincentives: Impressions, Impact and Implications

Arnold H. Diamond, Assistant Director, Office of Economic and Market Analysis, HUD

Solutions for Pollution: Giving and Taking

Hugh M. Macaulay, Professor of Economics, Clemson University, Clemson, South Carolina

Share the Growth Tax: Breaking the Tyranny of the Property Tax

Charles R. Weaver, State Representative Minnesota House of Representatives, Anoka, Minnesota

DISCUSSANTS:

Leslie Carbert, Tax Analyst, Pacific Gas and Electric, San Francisco

John B. Legler, Assistant Director, Institute for Urban and Regional Studies, Washington University, St. Louis, Missouri

9:00 A.M. to 12:00 Noon **FOURTH CONCURRENT SESSION**
 Kamehameha Ballroom, Surfrider Hotel

Research and the Tax Administrative Process
 James H. Maloon, Vice President, Columbia Gas
 Systems, Inc., presiding

The Public Administration: A Contemporary Appraisal
 Harlan Cleveland, President, University of Hawaii;
 President, American Society for Public Adminis-
 tration

Changing Internal and External Environment of Tax Administration
 Clarence W. Lock, Commissioner, Michigan Depart-
 ment of Revenue, Lansing, Michigan

The Role of Tax Research — Administration and Policy
 Norman Ture, Principal, Economics Department,
 Planning Research Corporation, Washington, D.C.

Information Systems in Tax Administration
 William H. Smith, Deputy Commissioner of Internal
 Revenue, Washington, D.C.

DISCUSSANT:
 Dr. Agustin Kintanar Jr., Institute of Economic
 Development and Research, University of the
 Philippines, Manila

12:00 Noon to 2:00 P.M. No Scheduled Activity

2:30 P.M. to 5:00 P.M. **CONFERENCE COMMITTEE MEETINGS**

Federal Taxation and Finance
 Kahala Room, Princess Kaiulani Hotel

Intergovernmental Fiscal Relations
 Waialae Room, Princess Kaiulani Hotel

Interstate Allocation and Apportionment of Business Income
 Kamehameha Board Room I, Surfrider Hotel

Local Non-Property Taxation
 Kaimuki Room, Princess Kaiulani Hotel

Property Taxation
 Kamehameha Board Room II, Surfrider Hotel

Public Utility Taxation
 Kamehameha Board Room III, Surfrider Hotel

State Income and Business Taxation
 Waikiki Room, Princess Kaiulani Hotel

State Sales and Use Taxation
 Kamehameha Board Room IV, Surfrider Hotel

Taxation of Financial Institutions
 Robert Louis Stevenson Room (Center)
 Princess Kaiulani Hotel

Taxation of Public Utilities — Transportation

Robert Louis Stevenson Room (Diamond
Head end) Princess Kaiulani Hotel

Tax Education in Public Finance

Kaimuki Alcove, Princess Kaiulani Hotel

All committee meetings are open to members of
NTA, and they are invited to attend the meetings
of their choice.

WEDNESDAY, SEPTEMBER 23, 1970

8:00 A.M. to REGISTRATION Princess Kaiulani Hotel Lobby
12:00 Noon

No meetings scheduled for this day.

Scenic drive, luncheon and cruise

THURSDAY, SEPTEMBER 24, 1970

8:00 A.M. to REGISTRATION Princess Kaiulani Hotel Lobby
5:00 P.M.

8:45 A.M. to ANNUAL MEETING OF THE NATIONAL TAX
10:30 A.M. ASSOCIATION

Kamehameha Ballroom, Surfrider Hotel

Arthur D. Lynn, Jr., President, presiding

Treasurer's Report

Amendments to By-Laws

Nominating Committee Report

Election of Honorary Members

Reports of Standing & Study Committees

Listing of committees begins on page 11

Recognition of President Elect

10:30 A.M. SECOND GENERAL CONFERENCE SESSION

Kamehameha Ballroom, Surfrider Hotel

to

Arthur D. Lynn, Jr., President, presiding

12:30 P.M. *The Relevant Public Finance Scholar:*

The Contribution of Alfred G. Buehler

C. Lowell Harriss, Professor of Economics, Colum-
bia University, New York City

The Contribution of Harold M. Groves

John Gronouski, Dean, Lyndon B. Johnson School
of Public Affairs, University of Texas, Austin

*The Report of the Conference Resolutions Com-
mittee*

2:30 P.M. to 5:00 P.M. **THIRD GENERAL CONFERENCE SESSION**
Kamehameha Ballroom, Surfrider Hotel

Taxation and the Problem of Financing Urban America

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

The Urban Condition: Program Responsibilities and Revenue Realities

Paul G. Craig, Vice President & Provost, Florida State University, Tallahassee, Florida

Metropolitan Government and the Distribution of Real Income

Lester C. Thurow, Professor of Economics and Management, Massachusetts Institute of Technology, Cambridge, Massachusetts

Financing Local Government — Reality or Dream?

John H. Poelker, Comptroller, City of St. Louis, Missouri

Intergovernmental Fiscal Aids and Urban Finance

George F. Break, University of California, Berkeley

On the Rational Allocation of Public Services Among Different Levels of Government

Michael J. Boskin, Professor of Economics, Stanford University, California

Tax Advantages of Homeownership: A Cause of Suburban Migration?

Emil M. Sunley, Jr., Office of Tax Analysis, U.S. Treasury Department, Washington, D.C.

7:00 P.M. to 8:00 P.M. **RECEPTION**
Monarch Terrace, Royal Hawaiian Hotel

8:00 P.M. **ANNUAL CONFERENCE BANQUET**
Monarch Room, Royal Hawaiian Hotel
Arthur D. Lynn, Jr., President, presiding

Invocation

The Right Reverend Lani Hanchett, Episcopal Bishop of Hawaii

Recognition of Honorary Members

Presentation of Officers Elect

Floor Show

Dancing

FRIDAY, SEPTEMBER 25, 1970

9:00 A.M. to 11:30 A.M. FOURTH GENERAL CONFERENCE SESSION

Kahala & adjoining rooms,
Princes Kaiulani Hotel

State and Local Tax Problems of Regulated Utilities

R. B. Hain, Director-Property Taxes, Penn Central Transportation Co., Philadelphia, Pennsylvania, presiding

Pipe Lines

A. L. Fordemwalt, Director-Property Taxes, Panhandle Eastern Pipe Line Co., Kansas City, Missouri

Power Companies

Dr. H. B. Dorau, Economist, H. Zinder Associates, Inc., Washington, D. C.

Railroads

U. C. Brown, Real Estate Tax Commissioner, Chicago, Rock Island & Pacific Railroad Co., Chicago, Illinois

Telephone

E. F. Harding, Asst. Vice President, Pacific Telephone & Telegraph Co., San Francisco, California

DISCUSSANTS:

F. O. Woodard, Professor of Economics, Wichita State University, Wichita, Kansas

R. L. Purnell, Chairman, State Board of Assessors, Lansing, Michigan

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Philip S. Robira, Texas	1968-1969
Arthur D. Lynn, Jr., Ohio	1969-1970

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EX-PRESIDENTS

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Transcontinental Gas Pipe Line Corporation, Houston
CLARENCE W. LOCK
Michigan Department of Revenue, Lansing

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JOHN M. BARKER, General Mills, Inc., Minneapolis
HARRY W. BRAND, Southwestern Bell Telephone Company, St. Louis
GEORGE F. BREAK, University of California, Berkeley
UDELL C. BROWN, Chicago, Rock Island & Pacific Railroad Company, Chicago
IVIE CLAYTON, North Carolina Department of Revenue, Raleigh
CHARLES F. CONLON, Federation of Tax Administrators, Chicago
DANIEL M. HOLLAND, Massachusetts Institute of Technology, Cambridge
CLEO F. JAILLET, Massachusetts Department of Corporations & Taxation, Boston
HOWARD A. LATTING, Colorado Tax Commission, Denver
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RICHARD W. LINDHOLM, University of Oregon, Eugene
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JAMES A. PAPKE, Purdue University, Lafayette
LAURENCE N. WOODWORTH, Joint Committee on Internal Revenue Taxation, Washington, D.C.

HONORARY MEMBERS

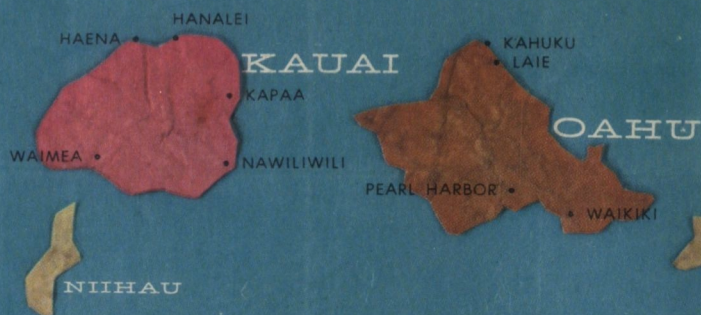
J. R. BROWN, Department of Finance of Canada, Ottawa
DOUGLAS J. McCLELLAN, Ontario Treasury Department, Toronto

EDITOR OF THE JOURNAL

DANIEL M. HOLLAND
Massachusetts Institute of Technology

EXECUTIVE DIRECTOR

STANLEY J. BOWERS
21 East State Street, Columbus, Ohio



The Islands of Hawaii

KAUAI THE GARDEN ISLAND

... is the smallest and oldest of the chain and basks in rare tropical beauty. Its craters and cones have worn away and its fertility—resulting in lush floral growth and foliage has caused it to be named the Garden Isle. Deep colorful canyons, expansive golden beaches, winding rivers all add to its wealth of scenery.

MAUI THE VALLEY ISLAND

... is the second largest of the Hawaiian group, dominated by the great dormant crater, Haleakala, 10,025 feet above the sea. The foliated grandeur of the West Maui Mountains is opposite with a fertile plain between. Maui gives one an exciting background of history, for here Lahaina was once capitol of the Kingdom, and was invaded again and again by warriors from other Islands. Iao Valley, on the other side of the Island, is a tropical glen, rich with lush foliage.

"A 'OLE OE I OLA
 "YOU HAVEN'T LIVED UNTIL