

Program
of the
Thirty-Ninth Annual Conference
on
TAXATION
Palmer House
Chicago, Illinois
June 3-6, 1946

General Invitation

The sessions are entirely open to the public and a cordial invitation is extended to all interested to participate in the discussions following the formal papers to the extent of time available.

While the voting upon such resolutions as may be submitted to the conference, dealing with the tax questions of general public interest, is confined to official delegates duly appointed, discussion of them is unlimited.



Under the Auspices of the
National Tax Association

Copies of the *Proceedings of the Thirty-Eighth National Conference, 1945 (Conference in Print)*, are available for inspection and may be ordered at the registration desk. Several subjects which might otherwise have been included in the 1946 Conference Program have been omitted in view of the very recent attention devoted to them in the 1945 *Proceedings*.

PROGRAM
1946 NATIONAL TAX CONFERENCE
PALMER HOUSE, CHICAGO

June 3 - 6, 1946

SUNDAY EVENING, JUNE 2

5:00 P. M.	Registration	4th Floor Corridor
8:00 P. M.	Reception	Floor 4½, Room 18

MONDAY MORNING, JUNE 3

8:30 A. M.	Registration	4th Floor Corridor
10:00 A. M.	First Session	Red Lacquer Room
	Fiscal Problems of Municipalities	

Presiding Officer

DIXWELL L. PIERCE, President, National Tax Association; Secretary, State Board of Equalization, California

Organization of the Conference

Postwar Financing of Municipalities and New Sources of Revenue

PAUL STUDENSKI, New York University

Special Problems of the Metropolitan Area

ARTHUR A. ELDER, Workers' Educational Service, University of Michigan

A Rational Program of State-Local Fiscal Relations

A. J. GOODRICH, Deputy State Comptroller, New York

Discussion By:

PAUL N. REYNOLDS, Wisconsin Taxpayers Alliance, Madison

DENZEL C. CLINE, Michigan State College

Open Discussion

MONDAY LUNCHEON, JUNE 3

Second Session

12:30 P. M. Grand Ballroom

Presiding Officer

CHARLES E. MERRIAM, University of Chicago

Address of Welcome

HONORABLE EDWARD J. KELLY, Mayor, City of Chicago

Response

JAMES W. MARTIN, Vice President, National Tax Association; University of Kentucky

Address: State-Local Relations in Financing Major Governments in Cook County

SENATOR RICHARD J. DALEY, Deputy Comptroller, Cook County, Illinois

MONDAY AFTERNOON, JUNE 3

Third Session

2:00 P. M.	Red Lacquer Room
	State Finance

Presiding Officer

ALFRED H. STONE, Chairman, State Tax Commission, Mississippi

Business Meeting

(Election of Nominating Committee)

State Fiscal Policy in Transition

FRANK BANE, Executive Director, Council of State Governments, Chicago

The Aftermath of War in State Finance

I. M. LABOVITZ, U. S. Bureau of the Budget, Washington, D. C.

Report of the Committee on Transportation Taxes

CARL S. SHOUP, Chairman, Columbia University

Discussion By:

JOHN E. BURTON, Director of the Budget, State of New York

CATHERINE G. RUGGLES, University of Illinois

Open Discussion

MONDAY EVENING, JUNE 3

First Round Table

7:30 P. M.	Floor 4½, Room 14
	Income Tax Administration

Income Tax Administration

Presiding Officer

EDWIN M. GILL, Commissioner of Revenue, North Carolina

Interstate Cooperation in Income Tax Administration

VERNON M. EKSTROM, State Board of Equalization, California

Some Results of the Current Federal Tax Drive

THOMAS C. ATKESON, Assistant to the Commissioner, Bureau of Internal Revenue, Washington, D. C.

Preventing Tax Evasion in Wisconsin

A. E. WEGNER, Commissioner of Taxation, Wisconsin

Discussion By:

CHARLES F. CONLON, Executive Director, Federation of Tax Administrators, Chicago

PAUL W. SMITH, President, Tax Executives Institute, New York

Open Discussion

Second Round Table

7:30 P. M. Floor 4½, Room 17

Property Taxation

Presiding Officer

DAVID H. STEVENS, State Tax Assessor, Maine

Alternative Methods of Taxing Real Property

PHILIP H. CORNICK, Institute of Public Administration, New York

Recent Developments in Property Tax Administration

WALTER W. WALSH, Tax Commissioner, Connecticut

Full Value Assessment in Illinois

LYNN A. STILES, Department of Revenue, Illinois

Discussion By:

PAUL E. MALONE, U. S. Forest Service, Department of Agriculture, Washington, D. C.

ALBERT W. NOONAN, National Association of Assessing Officers, Chicago

Open Discussion

Third Round Table

7:30 P. M. Floor 4½, Room 18

Death and Gift Taxes

Presiding Officer

ROBERT W. WALES, Miller, Gorham, Wescott & Adams, Chicago

Structural Defects in Federal Estate and Gift Taxes

LOUIS EISENSTEIN, Attorney, Washington, D. C.

An Accessions Tax in Lieu of Estate and Gift Taxes

HARRY J. RUDICK, Lord, Day & Lord, New York

Inter Vivos Trusts and the New Hallock Regulation

JOSEPH S. PLATT, Burr, Porter, Stanley and Treffinger, Columbus, Ohio

Open Discussion

TUESDAY MORNING, JUNE 4

8:00 A. M. Floor 3, Room 9

Breakfast No. 1—Tax Commissioners and Budget Officers

Hosts

TED R. LETH, State Budget Director, Illinois

PAUL C. ROSENQUIST, State Tax Commissioner, Illinois

8:00 A. M.

Floor 3, Room 7

Breakfast No. 2—Tax Research

Chairman

CHESTER B. POND, Director of Research, State Tax Commission, New York

8:00 A. M.

Floor 3, Room 6

Breakfast No. 3—Boards of Tax Appeals Chairman

ERNEST J. MESSNER, State Board of Tax Appeals, Minnesota

Fourth Session

9:30 A. M.

Red Lacquer Room

Federal Tax Policy

Presiding Officer

SIMEON E. LELAND, former President, National Tax Association; Chairman of Board, Federal Reserve Bank, Chicago

Taxation and Full Employment: Two Points of View

SEYMOUR E. HARRIS, Harvard University

C. O. HARDY, Vice President, Federal Reserve Bank, Kansas City, Mo.

Flexibility v. Stability in Federal Tax Policy

HERBERT STEIN, Committee for Economic Development, Washington, D. C.

Discussion By:

LAWRENCE H. SELTZER, Wayne University

Open Discussion

TUESDAY AFTERNOON, JUNE 4

Fifth Session

2:00 P. M.

Red Lacquer Room

Intergovernmental Fiscal Relations

Presiding Officer

HAROLD M. GROVES, University of Wisconsin

A Federal-State Fiscal Agency as an Instrument of Coordination

ALGER B. CHAPMAN, President, State Tax Commission, New York

Airlines Taxation:

Report of the National Tax Association Committee to the Civil Aeronautics Board

A. G. MOTT, State Board of Equalization, California

Work of the Joint National Tax Association—Air Transport Association Committee

GEORGE W. MITCHELL, Federal Reserve Bank, Chicago

Report of the Committee on Federal-State Tax Relations

HENRY F. LONG, *Chairman*, State Commissioner of Corporations and Taxation, Massachusetts

Discussion By

WALTER W. HELLER, U. S. Treasury Department, Washington, D. C.

RONALD B. WELCH, State Board of Equalization, California

Open Discussion

TUESDAY EVENING, JUNE 4

Fourth Round Table

7:30 P. M. **Floor 4½, Room 18**

State Tax Study Commissions

Presiding Officer

MABEL L. WALKER, Director, Tax Institute, New York

Panel Discussion

LYNN A. STILES, Department of Revenue, Illinois

WILLIAM G. HERZEL, Department of Revenue, Kentucky

DAVID H. STEVENS, State Tax Assessor, Maine

WILLIAM MILLER, Princeton Surveys, New Jersey

COE A. MCKENNA, State Tax Commissioner, Oregon

TIPTON R. SNAVELY, University of Virginia

Fifth Round Table

7:30 P. M. **Floor 4½, Room 14**

Financing City Governments

Presiding Officer

ROY G. BLAKELY, University of Minnesota

Fiscal Problems of Selected Cities

CHICAGO—ARTHUR G. LINDELL, Budget Director

NEW YORK CITY—JOSEPH D. McGOLDRICK, former City Comptroller

TOLEDO—RONALD E. GREGG, Executive Secretary, The Municipal League of Toledo

CALIFORNIA'S CITIES—N. Bradford Trenham, California Taxpayers Association, Los Angeles

DETROIT—ROBERT S. FORD, University of Michigan

Open Discussion

Sixth Round Table

7:30 P. M. **Floor 4½, Room 17**

Taxation of Family Incomes

Presiding Officer

WILLIAM H. AVERY, Jr., Sidley, Austin Burgess and Harper, Chicago

Family Income and Federal Taxation

STANLEY S. SURREY, Tax Legislative Counsel, U. S. Treasury Department, Washington, D. C.

A California View of the Community Property Problem

FRANK M. KEESLING, Loeb and Loeb, Los Angeles

Ineffective Devices for Splitting Family Incomes: The Underlying Misconception

BAYRE LEVIN, Levin, Levin, Garrett & Dill, Detroit

Open Discussion

WEDNESDAY MORNING, JUNE 5

Sixth Session

9:30 A. M. **Red Lacquer Room**

The Federal Taxation of Business

Presiding Officer

CARL S. SHOUP, Columbia University

The Corporation in the Tax System

E. GORDON KEITH, U. S. Treasury Department, Washington, D. C.

The Taxation of Small Business

HOWARD R. BOWEN, Irving Trust Company, New York

Taxation and Incentives

RICHARD A. MUSGRAVE, Federal Reserve System, Washington, D. C.

Discussion By:

GEORGE E. BARNES, Wayne Hummer & Company, Chicago

ALFRED G. BUEHLER, University of Pennsylvania

EUGENE E. OAKES, Staff of Congressional Joint Committee on Internal Revenue Taxation, Washington, D. C.

Open Discussion

WEDNESDAY LUNCHEON, JUNE 5

12:45 P. M. **Stock Yards Inn**

WEDNESDAY AFTERNOON, JUNE 5

2:30 P. M. **Seventh Session** University of Chicago

Open Forum: The Future Policies and Procedures of the National Tax Association Report of Committee on Resolutions and Conclusions

WEDNESDAY EVENING BANQUET,

JUNE 5

(Informal)

Eighth Session

7:30 P. M. **Olympia Fields Country Club**

Presiding Officer

GEORGE B. MCKIBBIN, Chicago

Banquet

Presidential Address

DIXWELL L. PIERCE, President, National Tax Association

Address

HONORABLE DWIGHT H. GREEN, Governor, State of Illinois

THURSDAY MORNING, JUNE 6

9:30 A. M. Red Lacquer Room

Presiding Officer

DIXWELL L. PIERCE, President, National Tax Association

Action on Report of Committee on Resolutions and Conclusions

10:00 A. M.: Business Meeting of National Tax Association

Ninth Session

10:45 A. M. Red Lacquer Room

The Taxing Process

Presiding Officer

SETH T. COLE, Attorney, Albany

Place of the Courts in the Taxing Process

RANDOLPH E. PAUL, Attorney, Washington, D. C.

The Role of Accounting in the Taxing Process

CARMAN G. BLOUGH, Director of Research, American Institute of Accountants, New York

Open Discussion

THURSDAY LUNCHEON, JUNE 6

Tenth Session

12:30 P. M. Grand Ballroom

(Joint Session with Chicago Association of Commerce)

Presiding Officer

BENTLEY G. MCLOUD, President, First National Bank, Chicago

Address: The Impact of the Federal Budget on the Nation's Economy

HAROLD D. SMITH, Director, U. S. Bureau of the Budget

Adjournment of Conference

8/19/44

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NATIONAL TAX ASSOCIATION

Incorporated 1930 under the laws of the District of Columbia

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ROBERT J. EBY, New Rochelle, N. Y., *Treasurer*

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The above officers *ex-officio*, the three *ex-presidents* who have last held office, and nine elected members

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SETH T. COLE, Attorney, Albany and New York

WALTER G. QUERY, South Carolina Tax Commission

ROY G. BLAKELY, University of Minnesota

Elected Members

ALFRED G. BUEHLER, University of Pennsylvania

DENZEL C. CLINE, Michigan State College

EDWIN M. GILL, Commissioner of Revenue, North Carolina

JOHN LANSDALE, Southern Pacific Lines, Houston

GEORGE W. MITCHELL, Federal Reserve Bank of Chicago

PAUL N. REYNOLDS, Wisconsin Taxpayers Alliance

FORREST SMITH, State Auditor, Missouri

G. HOWARD SPAETH, Commissioner of Taxation, Minnesota

DAVID H. STEVENS, State Tax Assessor, Maine

Honorary Members

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STUART GARSON, Premier, Province of Manitoba

PROGRAM COMMITTEE, 1946

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