

# *Preliminary Program*

Thirty-Third Annual Tax Conference

of the

NATIONAL TAX ASSOCIATION



HOTEL PENNSYLVANIA, NEW YORK

SEPTEMBER 9-10-11-12, 1940



**NATIONAL TAX CONFERENCE  
TENTATIVE PROGRAM**

**FIRST SESSION.** Monday, September 9, 1940, 10:00 A.M.

Organization of Conference.

Address of Welcome: **Tax Problems of a Great City.**

HON. FIORELLO H. LAGUARDIA, Mayor, New York City.

*Discussors:*

HAROLD RIEGELMAN, Counsel for Citizens Budget Commission, Inc., New York City.

GEORGE H. MCCAFFREY, Director of Research, The Merchants Association, New York City.

KENNETH DAYTON, Budget Director, City of New York.

**Taxation Aspects of Municipal Insolvency: Special References to New Jersey.**

WALTER DARBY, Chairman of Local Government Board.

**State Tax Legislation—1940.**

RAYMOND E. MANNING, the Library of Congress.

**SECOND SESSION.** Monday, September 9, 1940, 2:30 P. M.

**Property and Replacement Taxes**

**Weakness of the Property Tax in Overpopulated and Underpopulated Districts.**

GEORGE SHIPMAN, Duke University.

**Replacement Taxes.**

JOHN SLY, Princeton University.

*Discussors:*

HERBERT D. SIMPSON, Professor Public Finance, School of Commerce, Northwestern University.

JOHN A. ZANGERLE, County Auditor, County of Cuyahoga, Ohio.

JENS P. JENSEN, Dean, University of Kansas, School of Business.

**THIRD SESSION.** Tuesday, September 10, 1940, 9:30 A. M.

**Fiscal Policy and Recovery.**

FRED R. FAIRCHILD, Yale University, and  
GERHARD COLM, New School for Social Research.

*Discussors:*

PAUL STUDENSKI, Professor of Economics, New York University.

K. M. WILLIAMSON, Department of Economics and Social Science, Wesleyan University.

LEONARD KUVIN, National Industrial Conference Board.

J. W. SUNDELSON, Professor, Rutgers University.

**Presidential Address.**

CHARLES W. GERSTENBERG.

**FOURTH SESSION.** Tuesday, September 10, 1940, 2:30 P. M.

**Regulatory Taxation**

**Taxation as an Instrument of Regulation.**

WILLIAM J. SCHULTZ, College of the City of New York.

**Chain Store Taxation.**

WRIGHT PATMAN, United States Representative, Texas, and  
PAUL NYSTROM, Columbia University.

*Discussors:*

JAMES W. MARTIN, Director, Bureau of Business Research, University of Kentucky.

HARLEY C. STEVENS, Tax Department, Standard Oil Company of California.

HAROLD M. GROVES, Professor of Economics, University of Wisconsin.

E. A. WAITE, Braun & Company, Los Angeles.

HON. ABBOT LOW MOFFAT, The Assembly, State of New York.

**FIFTH SESSION.** Tuesday, September 10, 1940, 7:30 P. M.

**Governors' Dinner.**

*Addresses by:*

HON. RAYMOND E. BALDWIN, Governor of Connecticut.

HON. A. HARRY MOORE, Governor of New Jersey.

HON. HERBERT H. LEHMAN, Governor of New York.

**SIXTH SESSION.** Wednesday, September 11, 1940, 10:00 A. M.

**Intergovernmental Fiscal Relationships.**

MABEL NEWCOMER, Vassar College, and  
HON. ANGUS MACDONALD, Premier of Nova Scotia.

*Discussors:*

J. A. MAXWELL, Professor of Economics, Clark University.

PAUL H. WUELLER, State College, Pennsylvania.

**Reciprocity—A Critical Appraisal of Its Possibilities.**

CLARENCE HEER, Social Security Department.

*Discussors:*

MORTIMER M. KASELL, Deputy Commissioner and Counsel, Department of Taxation and Finance, State of New York.

**Report of Committee on Double Domicile in Inheritance Taxation.**

FARWELL KNAPP, Chairman.

*Discussors:*

Z. CHAFEE, JR., Law School of Harvard University.

SETH T. COLE, Albany, New York.

JAMES W. MARTIN, Director, Bureau of Business Research, University of Kentucky.

WILLIAM D. KELLY, State Supervisor of the New Jersey Transfer Inheritance Tax Bureau.

**SEVENTH SESSION.** Wednesday, September 11, 1940, 2:30 P. M.

**Recent Court Decisions**

**Interstate Commerce.**

THOMAS REED POWELL, Harvard University Law School.

**Fourteenth Amendment and Intergovernmental Relations.**

FRED RODELL, Yale University Law School.

**Federal Taxation.**

ROSWELL MAGILL, Columbia University Law School.

*Discussors:*

WILLIAM A. SUTHERLAND.

BERNHARD KNOLLENBERG, Librarian, Yale University.

**EIGHTH SESSION.** Thursday, September 12, 1940, 9:30 A. M.

**A Re-examination of the Concept of Ability.**

ROY BLOUGH, Director of Tax Research, United States Treasury.

*Discussors:*

ALFRED G. BUCHLER, Wharton School of Finance and Commerce.

M. SLADE KENDRICK, Cornell University.

**A Review of Experiences.**

MARK GRAVES, President, Tax Commission, State of New York.

*Discussor:*

HENRY F. LONG, State Commissioner of Corporations and Taxation, Boston.

**Report of Resolutions Committee.**

**NINTH SESSION.** Thursday, September 12, 1940, 2:30 P. M.

**War and Taxation**

**Effects of War Time Control on Taxable Capacity.**

L. H. KIMMEL, Tax Foundation, New York City.

*Discussors:*

WILLFORD I. KING, Professor of Economics, New York University.

WILLIAM J. SHULTZ, College of the City of New York.

**Excess Profits Taxes.**

CARL SHOUP, Professor, Columbia University.

*Discussors:*

ROBERT H. MONTGOMERY

HENRY B. FERNALD

WALTER COOPER

RANDOLPH E. PAUL

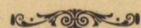
**Resolutions Committee Report.**

**Adjournment of Conference.**

**Annual Meeting of National Tax Association.**



## OUTLINE OF LADIES' ENTERTAINMENT PROGRAM



Sunday Evening.	For Delegates and Their Wives Arriving Early. Informal Supper, Hotel Pennsylvania, 7.00 P.M. 8:00 P.M. Previews of New York—Kodachromes by Thomas G. Herendeen.
Monday.	A Tour Through New York's Leading Department Stores. Luncheon. Sightseeing.
Monday Evening.	Theatre.
Tuesday.	Radio City. Empire State Building. Reception.
Tuesday Evening.	Governors' Dinner. Entertainment.
Wednesday.	Seeing Manhattan by Bus. Luncheon at LaGuardia Airport.
Wednesday Afternoon and Evening.	World's Fair.
Thursday.	Skyline Cruise Around Manhattan. Museums—Planetarium—Specialty Shops. Special Tours.

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