

and Preliminary Program

Eliminate
Announcement of
~~Ninth~~ Annual Conference

ON

TAXATION

To be held at *Atlanta Georgia*
~~San Francisco, California~~
November 13-16 1917
~~August 10-14, 1915~~

Under the auspices of
The National Tax Association

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Hobart Building, San Francisco

General Invitation

AS USUAL the Governors of States and Territories, Premiers of Canadian Provinces, Heads of Colleges and of State Associations of Chartered Public Accountants, have been invited to appoint official Delegates, ~~with voting power.~~ The General Public is cordially invited to attend and participate in the discussions.

Preliminary Program

FIRST SESSION

Tuesday Afternoon, August 10, 4 P. M.

ORGANIZATION OF CONFERENCE—Addresses of Welcome.

SECOND SESSION

Tuesday Evening, August 10, 8 P. M.

CALIFORNIA SESSION

1. Separation of State and Local Revenues.
Hon. Newton W. Thompson, President Pro Tem of the California State Senate.
2. Results of Separation in California.
Prof. Carl C. Plehn, University of California.
3. Effect of Separation upon the Taxation of Public Service Corporations.
George G. Tunell, Commissioner of Taxes, Atchison, Topeka and Santa Fe Railway System.
4. Taxation of Car Companies.
Edward Harding, Esq., New York.
Further paper is expected by
Raymond Benjamin, Deputy Attorney General of California.
5. The Making of a State Budget.
John S. Chambers, State Comptroller of California.

THIRD SESSION

Wednesday Morning, August 11, 10 A. M.

1. Taxation of Mines,
Hon. Emmet D. Boyle, Governor of Nevada.
2. The Collection of Taxes,
A. P. Ramstedt, President Idaho Tax Commission.
3. Should Public Utilities be Assessed for Taxation by Public Service Commissions?
F. N. Fletcher of the Nevada Tax Commission.
Further discussion is expected by
Hon. John M. Eshleman, Lieutenant Governor of California.
4. Some Economic Effects of Special Taxation of Land.
Dr. Robert Murray Haig, Columbia University, New York.

FOURTH SESSION

Wednesday Evening, August 11, 8 P. M.

1. Presidential Address.
Prof. E. R. A. Seligman, Columbia University.
2. The Need of Popular Aid in Tax Reformation.
Samuel T. Howe, Vice-President National Tax Association, Chairman Kansas Tax Commission.
3. Extent of the Powers and Functions of State Tax Commissions.
J. F. S. Shaughnessy of the Nevada Tax Commission.
4. Report of Committee on the Method of Selecting Assessors.
Samuel Lord, Chairman of the Minnesota Tax Commission, Chairman.
5. The Cost and Simplification of Taxing Machinery.
A. E. James, Expert, Virginia Committee on Tax Revision.
6. Reassessment in a New England State.
William B. Fellows of the New Hampshire Tax Commission.

FIFTH SESSION

Thursday Morning, August 12, 10 A. M.

- Round Table on Tax Law and Administration.
Oscar Leser of the Maryland Tax Commission, Presiding.

SIXTH SESSION

Thursday Evening, August 12, 8 P. M.

Joint Session with the American Economic Association

1. Report of the Committee on Federal Income Taxation.
President E. R. A. Seligman, Chairman.
2. Papers by Members of the American Economic Association to be announced later.

SEVENTH SESSION

Friday Morning, August 13, 10 A. M.

1. Personal vs. Impersonal Taxation.
Prof. A. A. Young, Cornell University, New York.
2. Classification of Property for Purposes of Taxation.
E. H. Wolcott of the Indiana State Tax Commission.
3. Report of the Committee on Situs in Taxation.
Charles A. Andrews, Deputy Tax Commissioner of Massachusetts, Chairman.
4. Activities of Tax Associations and Associations of Tax Officials.
George Lord, Secretary Michigan Tax Association.

EIGHTH SESSION

Friday Afternoon, August 13, 2 P. M.

1. Review of Legislation and Court Decisions Relating to Taxation.
M. M. Flannery of the Federal Trade Commission Staff.
2. Meaning of the 1914 Elections as to Constitutional Amendments.
Charles V. Galloway of the Oregon Tax Commission.
3. State Expenditures and Receipts in 1914.
Starke M. Grogan, Chief Statistician, Federal Census Bureau.
4. Tax Limit Laws.
A. C. Peckinpaugh of the Ohio Tax Commission.
5. Report of the Committee on Increase in Public Expenditures.
T. S. Adams, Secretary National Tax Association, Chairman.

NINTH SESSION

Saturday Morning, August 14, 10 A. M.

1. Miscellaneous Business and Annual Meeting of the National Tax Association.

It will be noted that the program has been so arranged as to leave time between sessions for visiting the Exposition, etc.

Local Representatives

The California Tax Association has very generously made all necessary arrangements for this conference and will supply the usual facilities required. The Secretary, Mr. Dudley Cates, Hobart building, San Francisco, will be glad to make reservations at the hotels and answer inquiries. In writing Mr. Cates, please state preference of hotels, time of arrival, period for which rooms are desired, whether with or without bath, and how many persons will occupy each room.

Representative at Exposition Grounds

Mr. George W. Peck, Exposition Representative of American Telephone and Telegraph Company, Palace of Liberal Arts, has kindly suggested that delegates might find it of convenience to call upon him or address him for information or assistance.

Special Advance Registration

From and after July 1 and until the opening of the Conference on August 10, a registration book for visiting delegates and members and friends of the National Tax Association will be open in the office of the California State Tax Association, Room 1118 Hobart building, in Market Street, near Montgomery, where visitors may register their names and local addresses and secure those of their friends.

Headquarters and Hotels

The St. Francis Hotel in Powell Street, opposite Union Square, has been selected as headquarters and the sessions of the Conference will be held there in commodious quarters. The Secretary's quarters will be established in the Hotel on the opening day. The rates at the St. Francis are as follows:

EUROPEAN PLAN	ONE PERSON	TWO PERSONS
Room with bath	\$3.00 to \$6.00	\$5.00 to \$10.00
Room without bath.	2.00 to 4.00	3.50 to 7.00

San Francisco has many excellent hotels in the neighborhood of the St. Francis, with varying rates. In view of the extraordinary demands of Exposition year it will be advisable in all cases to make reservation as far in advance as possible and delegates are warned against delay. A few of the hotels located near the St. Francis are listed below:

ALL EUROPEAN PLAN—PRICES QUOTED ARE FOR ONE PERSON.

Cartwright	524 Sutter Street.	\$2.00 to \$5.00
Chancellor	435 Powell Street	2.50 to 4.00
Clift	Geary and Taylor Streets.	2.50 to 4.00
Cort	34 Ellis Street	1.00 to 3.00
Fairmont	California and Mason Streets.	4.00 and up
Garfield.	354 O'Farrell Street.	2.00 to 3.50
Goodfriend	245 Powell Street	1.50 to 5.00
Inside Inn	Exposition Grounds.	1.50 to 5.00
King George	334 Mason Street.	1.50 to 3.50
Manx.	Powell and O'Farrell Streets.	2.00 to 3.00
Minster.	312 Mason Street.	1.00 to 2.00
Palace	Market and New Montgomery.	3.00 and up
Plaza.	Post and Stockton.	2.00 and up
Stewart.	353 Geary Street.	2.00 to 4.00
Thoma.	332 Stockton Street.	1.50 to 3.00

OAKLAND HOTELS

Key Route Inn	22nd Street and Broadway.	1.50 to 3.50
Oakland	13th Street and Harrison	2.00 to 6.00

BERKELEY HOTELS

Claremont.	Federal Realty Building	Various Prices from 50c. per person for parties of 4 Single rooms \$1.00 Rooms with bath \$1.50 and up
Shattuck	Shattuck and Allston	1.50 to 4.00 (American plan)

Transportation

Numerous routes to and from San Francisco are available and delegates will doubtless have various choices. The pleasure of the journey will naturally be enhanced if several friends join in parties. The Treasurer, A. E. Holcomb, 15 Dey Street, New York City, will be glad to assist in bringing together those desiring to travel by the same route.

Special Train

The route via the "Canadian Rockies" has been suggested by a number of persons. It is possible that a sufficient number may desire to take this route to justify a Special Train. This would make the journey a most comfortable and pleasant one. The itinerary as thus far planned provides for leaving Chicago via Chicago & North Western R. R. August 1, at 6:45 P. M., proceeding via St. Paul, Banff, Lake Louise, Glacier, Vancouver, Victoria and Seattle (via steamer); Portland and thence either by Great Northern Pacific Steamer or Southern Pacific R. R., reaching San Francisco either August 8th or 10th according as steamer or railroad is used. All details may be obtained from J. F. Zoller, care General Electric Company, Schenectady, N. Y. Immediate information from those desiring to join this party is requested so that the necessary reservation of equipment may be made.