

National tax association

A readers' guide to the Addresses and
proceedings of the annual conference on
state and local taxation (volumes I to
VI, 1907-1913)

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A READERS' GUIDE

TO THE
PROCEEDINGS OF THE NATIONAL TAX
ASSOCIATION

Volumes I to VI

By

CHARLES C. WILLIAMSON, Ph. D.

Chief of the Division of Economics and Sociology
New York Public Library

NATIONAL TAX ASSOCIATION
MADISON, WISCONSIN

1913



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A READERS' GUIDE

TO THE ADDRESSES AND PROCEEDINGS OF THE ANNUAL
CONFERENCES ON

STATE AND LOCAL TAXATION

(VOLUMES I TO VI, 1907-1913)

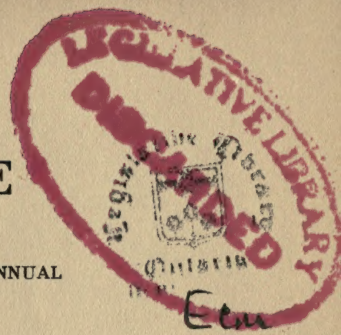
UNDER THE AUSPICES OF THE

NATIONAL TAX ASSOCIATION

PREPARED BY

CHARLES C. WILLIAMSON, PH. D.

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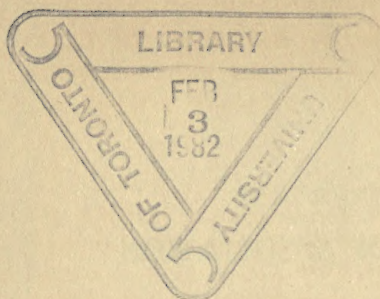


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NATIONAL TAX ASSOCIATION

MADISON, WISCONSIN

SEVENTH YEAR



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PREFATORY NOTE

This guide has been prepared at the request of the officers of the National Tax Association who for some time have felt the need, as expressed in the words of the Secretary, of "something between an annotated catalogue and an abbreviated index, which will tell public administrators, students and readers generally, everything that can be found on a given topic in the six volumes" of the proceedings of the association. The annotations supplied are not designed to serve in any sense as digests or abstracts of the papers, but merely to indicate their character and scope. Wherever feasible this is done by means of a brief quotation from the article itself. It should also be noted that these pages are not a substitute for the detailed author and subject alphabetical index with which each of the volumes is supplied.

The guide is in three sections, a subject index, an index by states and countries, and an author index. The last two sections are brief and require no comment. In the first section all important references to a particular subject are gathered together, the principal titles being entered under the author's name and arranged in the order in which they appear in the proceedings, from the beginning of volume I to the end of volume VI. Under each topic, also, and in smaller type, references of a secondary character are made to parts of papers or discussions not adequately revealed in the title of the paper or in the annotations.

C. C. W.

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SECTION I

SUBJECT INDEX

I. GENERAL.

- Reed, Charles A. L.** A council of states. I, 20-35.
Proposes the assembling of a "Council of States" to formulate standard bills, not only on taxation, but also on other important subjects, for enactment by state legislatures.
- Powers, L. G.** The economic and statistical value of uniform state laws on the subject of state and local taxation. I, 47-53.
- Purdy, Lawson.** Outline of a model system of state and local taxation. I, 54-74.
- Loos, Isaac A.** The limitations of the purposes for which taxes may be levied. I, 121-127.
An examination of the proper objects of public expenditure.
- Keasbey, Lindley M.** Some general considerations concerning sovereignty and taxation. I, 304-305.
- Pleydell, Arthur C.** The incidence of taxation. I, 424-433.
- Mathews, William O.** Taxation, the unit rule of assessment; a hope for the future. I, 551-583.
A rather sweeping article in which an attempt is made to apply to a great variety of taxes the idea of the "unit rule" for assessing the property of corporations. Urges the taxation of the good will or surplus value of every business or profession.
- Gephart, W. F.** The growth of state and local expenditures. II, 513-525.
- Dillard, James H.** Taxation and the public welfare. III, 47-52.
- Report of the committee to coöperate with the Census Bureau.** V, 419-421.
- Todd, Edwin S.** An outline for the study of state and local taxation. VI, 117-126.
- The study of taxation in American colleges. VI, 109-116.
- Brindley, John E.** A program of state tax reform. V, 82-83.

II. CONSTITUTIONAL PROVISIONS RELATING TO TAXATION.

Limitations—Uniform rule—Amendments—Tax Legislation.

See also V, 3, below.

Loeb, Isidor. Constitutional limitations affecting taxation. **I, 75-82.**

Campbell, Robert A. History of constitutional provisions relating to taxation. **II, 559-577.**

“The purpose of this paper is to point out the importance of constitutional provisions as the foundation for the taxing systems of the different states; to show their growth from a few very general provisions to a long statement of principles, rules, regulations and restrictions; to examine the present day tendencies; and to draw some conclusions.” The tendency of the present time is to increase the number of restrictions and limitations. The author believes that “the constitution should be made up of broad, general provisions.”

Robinson, William A. Obstructions in state constitutions to improvements in tax laws. **III, 71-94.**

An appeal for the removal of constitutional restraints on legislative action, quoting at length from court decisions and writers on taxation in regard to the “uniform *ad valorem*” system, separation of sources, etc.

Robinson, Clement F. Tax legislation of 1910. **IV, 267-273.**

Pleydell, Arthur C. Tax legislation of the year 1910-1911. **V, 53-63.**

Review of changes effected in constitutions and tax laws of the several states.

Constitutional restraints on the taxing power. **V, 451-457.**

“A memorial submitted for the consideration of the constitutional conventions of New Mexico and Arizona on behalf of the International Tax Association, October, 1910.”

Pleydell, Arthur C. Legislation of 1912 and pending constitutional amendments. **VI, 37-49.**

Constitutional amendments in Louisiana. Extra session, 1912. **VI, 58-84.**

Miscellaneous references

Constitutional restraints in Kentucky. **IV, 160.**

Constitutional limitations in Ohio. **IV, 189-190.**

Constitutional changes in 1910-11. **V, 53-56.**

Constitutional provisions in Virginia.	V, 70-72.
Constitutional limitations in Oregon.	V, 237.
Tax amendments in Oregon.	V, 246-251.

III. PROPERTY TAXES.

1. *The general property tax.*

Merriam, Charles Edward. Reform in municipal taxation.
I, 415-423.

A recital of the economic and political evils of the general property tax, with a brief examination of the more important substitutes for the personal property tax, the habitation tax being commended as most worthy of experiment.

Sprague, Robert J. Tax problems in Maine.—In view of Adam Smith's first principle of taxation.
I, 461-474.

An examination of (1) "the actual conditions of taxation in a selected Maine town"; (2) "the peculiar and immediate tax problems in Maine"; (3) "a few possible reforms of the system."

It appears that property owners, particularly farmers, pay most of the taxes, the professional and business classes being practically exempt from all taxation. This is held to be one of the causes of the depopulation of rural communities.

McPherson, J. H. T. The general property tax as a source of state revenue.
I, 475-484.

"The purpose of this paper is to present a summary of fact and argument against the general property tax, addressed not so much to * * * experts familiar with the subject, as to the interested public."

Derthick, F. A. The farmers and the general property tax.
II, 139-148.

A discussion of conditions in Ohio, where "about one-half of the property of the state is withheld from taxation, leaving the burden to be borne by the remaining half." Advocates a low uniform rate on intangibles and explains why it has proved so difficult to amend the constitution so as to permit the classification of property.

Bullock, Charles J. The general property tax in Switzerland.
IV, 53-84.

Switzerland is the only European country having a system of direct property taxes operating under conditions comparable to those in the United States. While "general conditions in Switzerland are more favorable than in the United States to the successful operation of direct taxation * * *", Swiss experience shows that, with good administration and a moderate rate of taxation, personal property can be taxed with reasonable success."

- Brindley, John E.** The problem of tax reform in Iowa. **IV, 141-156.**
 Deals with "the problem of tax reform in Iowa primarily from the standpoint of general property taxation for the purpose of determining, first, the basis of its failure * * * ; second, what remedies, if any, may successfully be applied; and finally, the place which this tax may reasonably be expected to hold in a reconstructed and scientific revenue system."
- Report of committee on causes of failure of general property tax.** **IV, 299-310.**
 The subject matter of this report is treated under the following heads: (1) Results of attempts at stringent administration; (2) opinions of commissions on the possible success of a more strict administration; (3) defects of the theory on which the general property taxed is based. The committee concludes that the failure of the general property tax is due to the inherent defects of the theory.
- The defects and evils of the general property tax. **I, 314-324.**
- Efforts to enforce the general property tax; tax inquisitor law in Ohio. **IV, 191-193.**
- General property tax in Virginia. **V, 67.**
- Advantages and disadvantages of the state general property tax. **V, 253-255.**
2. *Taxation of real estate—The question of buildings and other improvements—Methods of assessment—Tax maps.* See also VIII, 2 and 4, below.
- MacCracken, John H.** Taxation of city real estate and improvements on real estate as illustrated in New York City. **I, 375-397.**
- Derthick, F. A.** The taxation of real estate and real estate improvements. **I, 398-405.**
- Hammond, Matthew B.** Coöperation between state and local authorities in the assessment of real estate. **II, 113-126.**
 Describes the work of permanent state tax commissions in supervising and revising the work of local assessors in order to secure assessment at full values.
- Purdy, Lawson.** City real estate assessment. **II, 237-247.**
 A valuable paper, relating chiefly to New York City. Mr. Purdy discusses the "block system," "field work," "review," and "publicity."
- Discussion** of methods of real estate assessments. **II, 257-262.**

Powers, L. G. Uniform listing of real estate. **III, 321-332.**

A plea "for the use of a classified listing of real estate under heads that fully elucidate * * * the character and amount of land of each specific class or character."

Report of the committee on uniform classification of real estate. **IV, 313-339.**

This committee was appointed to recommend a uniform classification of real property in order to aid the Bureau of the Census in reporting for each civil division the value of various classes of real property, showing the value of land separately. The report is divided into three parts, as follows: I. The situation as it should be to produce the desired results. II. The actual situation in the several states, territories and provinces, showing in tabular form important facts in regard to use of tax maps, statistical work, assessors, assessment and state supervision. III. The changes needed to accomplish the results desired.

Discussion of real estate classification. **IV, 341-354.****Report of committee on assessment of real estate.** **V, 345-362.**

"Methods and schemes of work which are being applied or may be adopted by assessors in their actual assessment of property." An appendix gives various rules for valuing lots which are shorter or longer than the normal.

Pomeroy, George E. Taxation of buildings in business districts and work of a valuation committee in the assessment of real estate. **VI, 347-352.****Howe, Samuel T., J. A. Burnette, and B. F. Milton.** Classification of real estate. **VI, 355-363.**

The Kansas tax commission describes in this paper a classification of lands adopted in that state with the primary purpose of avoiding under-assessment of the better land and over-assessment of the poorer.

Miscellaneous references

Assessment of real estate. **I, 131-134.**

Assessment of real estate in Utah. **II, 339-340.**

Taxation of real estate in New York. **II, 468-472.**

Appraisal of real property in Ohio. **IV, 193-196.**

Rules for assessment of real property. **IV, 206-207.**

Tax maps. **IV, 316-323.**

True consideration in deeds. **IV, 383-391.**

Real estate assessment in New York in rem. **V, 89.**

Separate assessment of land and improvements in New York state. V. 89.

Tax maps. V, 347-348, 353, 356.

Separate assessment of land and improvements. V, 349.

Assessment of buildings. V, 354.

3. *Land taxes—Tax on site value—Single tax—Unearned increment tax.*

LeRossignol, J. E., and Downie, Stewart. Ratings on unimproved values in New Zealand. I, 273-285.

Concludes that "Up to the present time the economic effects of rating on unimproved values have been insignificant."

Fillebrown, C. B. The single tax. I, 286-293.

Davenport, H. J. The taxation of unearned increment. I, 294-303.

A critical discussion of the single tax idea, in which the author holds that "not so much in general purpose and in general principle as in theory and method is the single tax program defective."

Blackmar, F. W. The basis of assessment in taxation. I, 434-441.

"The normal tax is a tax on land values or economic rent and incomes."

Single tax amendment proposed in Oregon. V, 245.

4. *Personal property tax—Intangibles—Money and credits—Stocks and bonds—Mortgages—Low uniform rate—Classified property tax—Substitutes for personal property tax.*

Coray, George. The Utah mortgage tax. I, 183-188.

Describes the experience of Utah as it alternated from a system of taxation to one of exemption, then back to taxation and finally to the exemption of mortgages again.

Bachelder, N. J. Taxation of the products of agriculture. I, 250-255.

An appeal for the exemption of farm products.

Peterson, Samuel. The taxation of intangible assets in Texas. I, 306-312.

Relates to the taxation of the "corporate excess" under the general property tax.

Taylor, W. G. Langworthy. Multiple taxation and taxation of credits. **I, 313-339.**

“The object of this paper is primarily to justify and emphasize the importance of the taxation of credits.”

Pierce, Frank G. Taxation of moneys and credits. **I, 340-357.**

“Money and credits are not property, and should not be as property subject to taxation.”

Mixer, Charles W. Farm mortgages and double taxation in Vermont—situation and remedy. **I, 358-363.**

Holds that mortgages should be exempt, but as that is politically impossible, “Let the mortgagors do the advancing of the tax on mortgages and then (in future contracts) legally deduct it from their gross interest money.”

Hollander, Jacob H. Municipal taxation of intangible wealth. **I, 406-414.**

A discussion of the low uniform rate applied to intangible property in Baltimore, with a resumé of the conditions which led to its adoption and the success which has attended the first decade of experience under it.

Bullock, Charles J. The taxation of intangible property. **II, 127-137.**

Holds that under methods at present in vogue in nearly all states it is impossible to tax intangible personality with even tolerable certainty and justice, and advocates a uniform tax of three or four mills on the dollar on money, credits and securities.

Easterday, J. H. Taxation of money and credits. **II, 149-159.**

In the state of Washington a law exempting credits was passed and its validity finally affirmed in spite of a constitution requiring the taxation of all property at a uniform rate, the argument having prevailed that credits are not property, but only evidence of property and that therefore the taxation of credits is double taxation.

Discussion of taxation of intangibles. **II, 161-167.**

Forman, James C. Business assessments as a substitute for personal property tax. **II, 273-283.**

Bullock, Charles J. A classified property tax. **III, 95-105.**

A logical and convincing argument for the low uniform rate on intangible personal property.

Adams, Thomas S. The income tax as a substitute for the property tax on certain forms of personality in the state of Wisconsin. **IV, 87-110.**

Ditney, R. M. Uniform rule and tax limit legislation in Ohio. **VI, 215-233.**

An uncompromising defense of the taxation of all property by uniform rule at full value, opposing the idea of classification and low rate on intangibles, by the chairman of the Ohio State Board of Tax Commissioners.

Discussion—Uniform rule in Ohio. VI, 234-238.

Various speakers condemn the position taken by Judge Dittey.

Report of committee on practicable substitutes for the personal property tax. V, 333-343.

Armson, J. G. Two years' experience in Minnesota with the three-mill tax on money and credits. VI, 239-248.

Heydecker, Edward L. The New York "secured debts" law. VI, 251-254.

A law of 1911, providing a registration tax of one-half of one per cent on foreign bonds and mortgages, similar to the mortgage registration tax of 1906.

Miscellaneous references

Taxation of mortgages. I, 61.

Assessment of personal property. I, 134-135.

The situs of credits. I, 196-198.

Discussion of mortgage taxation. I, 368-372.

Mortgage tax law in New York. II, 459.

Personal property tax in New York. II, 472-475.

Mortgage tax in Washington. III, 107-108.

"The graded property tax." IV, 92-94.

"Classified personal assessment" in Maryland. IV, 380-383.

The flat rate of 5 mills on money and credits in Iowa. V, 76-80.

"Secured debts" tax in New York. V, 92.

Personal property tax in Pennsylvania. VI, 142-150.

"Choses in action" tax of Connecticut. VI, 249-250.

5. *Taxation of forests.*

Shaw, A. C. Forest taxation. I, 256-258.

Fairchild, Fred Rogers. The taxation of timber lands in the United States. II, 69-82.

Shaw, A. C. Taxation of forest lands. II, 83-91.

Fernow, B. E. Forest taxation and conservation in Canada. II, 93-98.

- Discussion** on forest taxation. II, 99-110.
- Robinson, Clement F.** Forest taxation under the direct state tax in Maine. III, 359-363.
- Fairchild, Fred Rogers.** Suggestions for a practical plan of forest taxation. VI, 371-393.
- Discussion**—Forest taxation. VI, 394-401.
- Miscellaneous references**
- Taxation of wild lands in Maine. I, 467-470.
- Assessment of timber land in Washington. III, 335-336.

6. *Taxation of mineral resources.*

- Skelton, O. D.** The taxation of mineral resources in Canada. II, 385-394.
- Townsend, T. C.** Taxation of coal, oil and gas. II, 395-409.
 "A discussion of the most feasible method for taxing coal, oil and gas * * * and is confined to conditions as they exist in West Virginia."
- McVey, Frank L.** The taxation of mineral properties. II, 411-430.
 "In this paper it is proposed to present briefly the methods used in a number of the states and foreign countries, and to show in such detail as the time permits the system of taxation developed in Minnesota during the last two years for the assessment of mineral properties."
- Thomas, J. J.** Taxation of mines in Utah and Nevada. II, 431-440.

Miscellaneous references

- Taxation of mineral rights. I, 63-64.
- Taxation of mines and minerals in British Columbia. II, 316-317.
- Taxation of mines in Utah. VI, 430-431.

IV. CORPORATION TAXES.

1. *General.*

- Peterson, Samuel.** The taxation of intangible assets in Texas. I, 306-312.
 Relates to taxation of the "corporate excess" under the general property tax.

Beck, Joseph A. Taxation by the state of Pennsylvania. **I**, 531-550.

Mainly a description of the method of taxing various classes of corporations, with much citation of statutes and judicial decisions.

Sutro, Theodore. Taxation of competitive industrial corporations. **I**, 605-621.

Points out the hardships imposed upon corporations in the way of taxation, from which competing individuals engaged in the same pursuits are exempt; also suggests remedies.

Mavor, James. Canadian methods of taxing corporations. **II**, 585-615.

Smith, Herbert Knox. State systems of corporate taxation. **V**, 139-148.

A former commissioner of corporations reviews the systems of corporation taxes as shown in a study of seventeen states, made by the Bureau of Corporations.

Nye, A. B. A progress report of corporation taxation in California. **VI**, 165-175.

States "the principal facts connected with the second year of operation" and some of the difficulties encountered in the administration of the law.

Corbin, W. H. The work of the special tax commission investigating corporation taxation in Connecticut. **VI**, 449-458.

Outline of different methods of taxing corporations. **I**, 138 ff.

Miscellaneous references

Taxation of corporations in Maine. **I**, 471.

Taxation of corporations in British Columbia. **II**, 315-316.

Corporation tax in Pennsylvania. **VI**, 132-141, 150-152, 157.

2. Railways.

Shields, Robert H. Railway taxation. **II**, 263-269

Discussion on taxation of public service corporations. **II**, 487-510.

A general discussion of many controverted points in railroad taxation.

Shields, Robert H. Railroad taxation problems. **IV**, 231-241.

Points out some of the practical defects in the various methods of valuing railway property and enlarges upon Michigan experience, with special attention to the Cooley-Adams method.

Polleys, T. A. Railroads as taxpayers. **IV, 245-251.**

Assuming that railways will long continue to pay taxes on the value of their property, rather than on their gross or net earnings, the writer emphasizes three features of *ad valorem* taxation: (1) The railway system as the proper unit for taxation; (2) distribution of values between states should be on a composite basis of all-track mileage and gross earnings; (3) the problem of what percentage of assessed value should be taxed in order to put railway property on an equal basis with other property of the state.

Foote, Allen Ripley. Taxation of railroads in the United States. **V, 193-230.**

Believing that the *ad valorem* basis is not practicable for the taxation of railroads, the author proposes "the adoption of a flat rate tax on gross operating revenue, plus a differential on the margin of difference between operating revenue and operating expenses, as a substitute for all *ad valorem* excise, franchise, and all other taxes of every kind however levied on railroads, such tax to be levied and collected by the state."

Discussion of railroad taxation. **V, 231-233.****Corbin, W. H.** The work of the special tax commission investigating corporation taxation in Connecticut. **VI, 449-458.****Miscellaneous references**Taxation of railroads. **I, 144-150.**Receipts tax for railways. **II, 221-222.**Taxation of railways in British Columbia. **II, 322-323.**Taxation of railways in Iowa. **IV, 148-149, 150, 154-155.**Taxation of ground leases on land owned by railways. **IV, 403.**Taxation of railways and other public service corporations in California. **V, 116-131.**Taxation of railways in New Jersey. **V, 398-402.**The assessment of railroads. **VI, 499-504.****3. Other public service corporations—Franchise taxation—Telegraph, telephone and express companies.****Shortt, Adam.** The taxation of public service corporations. **I, 622-634.**

A critical discussion of principles and methods, the gross earnings tax being preferred to net earnings or property taxes.

- Plehn, Carl C.** Taxation of public service corporations. **I, 635-648.**
 A very clear and convincing statement of the objections to *ad valorem* taxation of public service corporations; also points out the advantages of taxing gross earnings.
- Coleman, George S.** Special franchise taxation in New York. **I, 649-654.**
- Foote, Allen Ripley.** Relation of franchise taxation to service rates. **I, 655-661.**
 Sustains the thesis that "high taxes and low rates are incompatible,"—that "franchise taxation is the cause of overcapitalization and fraud."
- Maltbie, Milo R.** The taxation of public service corporations. **II, 477-486.**
 A discussion of a few of the more important phases of the subject as suggested by the transit situation in New York City.
- Gardiner, W. H.** Public relations and taxation of public service corporations. **III, 175-180.**
- Taylor, Hugh.** Taxation of telephone companies in the state of New York. **III, 181-191.**
 Points out the confusion in New York tax laws and methods, resulting in friction, errors and needless expenditure of time and money.
- Discussion on assessment of public service corporations.** **III, 193-200.**
 Confined to the question of street railway companies.
- Holcomb, Alfred E.** The assessment of public service corporations. **V, 149-165.**
 Concludes that there is need for more emphasis on administrative efficiency, and inclines to the view that the gross earnings system is probably the most satisfactory. An appendix of twenty-six pages contains "Extracts from reports of tax commissions, writings of economists and from other sources, upon the subject of the taxation of public service corporations by the gross earnings method, with notes on the constitutionality of such a method."
- Guernsey, N. T.** The relation of taxation to service rates. **VI, 177-185.**
 Discusses two questions: (1) "the underlying differences between the valuation of property for the purposes of taxation and its valuation as the basis of rate schedules."; (2) "whether, in view of the present efforts to establish rates with reference to the cost of service, taxes should be included as a part of this cost."
- Discussion—Taxation and service rates.** **VI, 187-211.**

Miscellaneous references

- Taxation of public service corporations. I, 64-70.
- Public service corporations and franchises. I, 150-151.
- Taxation of franchises in Winnipeg. II, 288-292.
- Taxation of special franchises in New York. II, 462-466.
- Assessment of street railways. III, 193.
- Assessment of public service corporations in Washington. III, 336-337.
- Taxation of public service corporations in Iowa. IV, 148-149.
- Assessment of pipe lines. IV, 181.
- Taxation of public service corporations in Ohio. IV, 219.
- Assessment of public service corporations. IV, 261-266.
- Taxation of public service corporations in Virginia. V, 71-72.
- Taxation of franchises in California. V, 131-135.
- Gross receipts taxes for public service corporations in California. V, 125-135.
- Assessment of public service corporation property. V, 357.
- Taxation of public service corporations in Rhode Island. VI, 274-275.

4. *Banks and financial institutions—Trust companies—
Building and loan associations.*

Report of committee on taxation of banks and financial institutions. V, 313-324.

A general review of the methods of taxing banks in the various states.

Miscellaneous references

- Taxation of banks and trust companies. I, 71-72.
- Assessment of bank stock. IV, 391-401.
- Taxation of banks and trust companies in Pennsylvania. VI, 156, 158-9, 163.

5. *Insurance companies.*

Huebner, Solomon S. The taxation of life and fire insurance companies. **I**, 595-604.

Bradshaw, T. Taxation of life assurance companies in Canada. **II**, 343-361.

Cox, Robert Lynn. Taxation of life insurance in the United States. **II**, 363-378.

Discussion of life insurance taxation. **II**, 379-384.

Noel, James W. The taxation of insurance. **III**, 111-128.

Maintains that taxes on life insurance have been excessive and should be reduced, but admits that it is not surprising that legislators have failed to take heed of complaints of unjust taxation so long as the administration of many companies was characterized by fraud and extravagance and the accumulation of huge "unapportioned and apparently unnecessary" surpluses.

DeBoer, Joseph A. Taxation of level premium life insurance. **III**, 129-148.

Advocates a uniform state tax of one per cent on gross premiums in lieu of all other taxes, state and local, state fees and agents' licenses being made uniform in the various states.

Hoffman, Frederick L. The tax burden on life insurance policy holders. **III**, 149-172.

A very earnest plea for a reduction of the taxes paid by life insurance companies.

Report of committee on uniform insurance tax (with discussion). **IV**, 291-298.

Approves the prevailing license fee, or tax on domestic premium receipts, as the most convenient and practicable means for the adjustment of existing tax irregularities and discriminations.

Miscellaneous references

Taxation of insurance. **I**, 61-62.

Taxation of insurance companies in Pennsylvania. **VI**, 155-156, 162-163.

6. *Mercantile and manufacturing corporations.* See also License taxes, below.

Bruce, William George. Taxation of mercantile and manufacturing corporations. **III**, 297-308.

Corbin, William H. Taxation of mercantile and manufacturing corporations. **III, 309-317.**

A discussion of actual and possible methods, reaching the conclusion that "the practical method of taxing mercantile and manufacturing corporations" * * * is "a tax payable to the state, either directly or under federal supervision, on the par value of the capital stock at a minimum rate, increasing with net income."

Report of committee on taxation of mercantile business. **V, 325-331.**

Taxation of mercantile and manufacturing corporations in Rhode Island. **VI, 275-279.**

V. INCOME TAX.

Raper, Charles Lee. The taxation of incomes. **I, 241-249.**

Advocates an income tax as the chief source of state revenue; discusses methods and favors proportional rather than progressive rates.

Adams, Thomas S. The income tax as a substitute for the property tax on certain forms of personality in the state of Wisconsin. **IV, 87-110.**

Favors an income tax, rather than other and more popular substitutes for the property tax, such as the single tax, habitation tax, business or license taxes, and the classified property tax.

Kennan, K. K. Comparative results of income taxation in various countries. **IV, 111-118.**

Discussion on income tax. **IV, 119-138.**

A free expression of varied opinions as to the possibility of successfully administering a state income tax in American states.

Kennan, K. K. Wisconsin income tax law. **V, 103-113.**

An analysis of some of the more important features of a law which abolished the tax on intangible property and established the income tax as a substitute.

Haugen, Nils P. The Wisconsin income tax. **VI, 321-333.**

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Income tax in Switzerland. **IV, 59-60, 79-80.**

Income tax in Virginia. **V, 72.**

VI. INHERITANCE TAX.

Underwood, Joseph H. The taxation of inheritances. **I, 211-223.**

- West, Max.** Taxation of inheritances. I, 224-230.
Briefly describes the rapid development of the inheritance tax and notes the need of promoting interstate comity as a means of avoiding double taxation.
- Bullock, Charles J.** The position of the inheritance tax in American taxation. I, 231-240.
Mainly an argument to show that the inheritance tax should not be used as an instrument for reducing swollen fortunes. Holds also that it should be reserved for the states.
- Corbin, William H.** Inheritance tax laws. II, 171-194.
A discussion of interstate comity in the matter of inheritance taxation.
- Huebner, Solomon S.** The taxation of inheritances. II, 195-205.
Advocates heavier taxation for the sake of state revenue, but opposes the use of inheritance taxation by the federal government or for social reform of any kind.
- Underwood, Joseph H.** Discussion of inheritance taxation. II, 207-209.
- Report of the committee on a model inheritance tax law.** IV, 279-289.
Submits draft of model inheritance tax law and a table showing the main provisions of the laws of the states and territories of the Union and the provinces of Canada.
- Report of the committee on a model inheritance tax law.** V, 301-310.
Refers principally to changes made in the New York law in 1911, reducing rates, increasing exemptions and avoiding double taxation; also summarizes changes made in 1911 in inheritance tax laws of other states.
- Discussion of the inheritance tax committee report.** V, 311-312.
- Report of the committee on inheritance taxes.** VI, 283-293.
A review of changes made during 1912.
- Purdy, Lawson.** Inheritance taxation in the state of New York. VI, 295-301.
Describes the bad results of high rates in the law of 1910 and its repeal in 1912.
- Harrington, John.** Taxation of stocks and securities under the inheritance tax law. VI, 303-308.
"Such intangibles as represent tangible property should be taxed upon their transfer at the situs of the tangible property, and for the benefit of that jurisdiction only."
- Discussion of inheritance taxation.** VI, 309-320.

Miscellaneous references

- Taxation of inheritances. I, 56-61; IV, 401.
 Inheritance tax in New York. V, 49-50, 58-59.
 Collateral inheritance tax in Iowa. V, 80.
 Collateral inheritance tax in Pennsylvania. VI, 153-154.

VII. LICENSE TAXES.**Professional and business taxes—Excise taxes—Privilege taxes—Transfer tax—Habitation tax—Poll tax.**

- Phillips, John B.** The habitation tax. I, 168-182.
 The habitation tax is proposed as a substitute for the personal property tax.
Millis, H. A. Business and professional taxes as sources of local revenue. I, 442-455.
Forman, James C. Business assessments as a substitute for personal property tax. II, 273-283.
 The business tax in the province of Ontario.
Hart, W. O. The license tax system in Louisiana. III, 275-294.

Miscellaneous references

- Business licenses. I, 418-419; V, 328, 339.
 Habitation tax. I, 419-421; IV, 89.
 Business tax in Winnipeg. II, 286-288, 333-335.
 Municipal licenses in Winnipeg. II, 288.
 Business tax. IV, 90-92.
 License taxes in Delaware. VI, 462-465.

VIII. TAX ADMINISTRATION.**1. General.**

- Leser, Oscar.** Problems of local administration. II, 527-545.
Problems of administration. IV, 357-404.

Round table discussion of the following topics: (1) Real estate assessment and the supervision and equalization of local assessments by central boards; (2) true consideration in deeds; (3) assessment of bank stock; (4) the taxation of inheritances; (5) taxation of ground leases of land owned by railroads.

- Report** of committee on administration of laws for taxation of property. **V**, 363-375.
Summarizes existing conditions and makes suggestions for improved administration in regard to (1) local assessors, (2) boards of review and equalization, and (3) publicity of assessments.
- Problems of administration.** **V**, 381-416.
A round table discussion on qualification of assessors, boards of appeal, railroad taxation and special tax commissions.
- Fellows, Wm. B.** Problems encountered in establishing central supervision in a state under a town form of government. **VI**, 469-477.
- Galloway, Charles B.** Administrative problems in Oregon. **VI**, 487-493.
- Custis, Vanderveer.** Administrative problems in Washington. **VI**, 495-498.
- Tax administration in West Virginia. **IV**, 174-176.

2. *Tax commissions.*

- Phelan, Raymond V.** Centralized tax administration in Minnesota and Wisconsin. **I**, 97-106.
Relates to the powers and functions of the tax commissions.
- Hammond, Matthew B.** Coöperation between state and local authorities in the assessment of real estate. **II**, 113-126.
Describes the work of permanent state tax commissions in supervising and revising the work of local assessors in order to secure assessment at full value.
- Howe, Samuel T., Crummer, S. C., and Glass, W. S.** The tax commission of Kansas; a review of the work of its first year. **II**, 443-455.
- Woodbury, Egburt E.** Work and problems of tax commissions. **II**, 457-475.
A general criticism of the tax system of New York State by the chairman of the State Board of Tax Commissioners.
- Florida special tax commission.** **V**, 458-459.
- Brindley, John E.** The county assessor and tax commission system. **VI**, 407-418.
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- Jess, Frank B.** Work of the New Jersey tax commission. VI, 445-447.
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- Office of state tax commissioner in West Virginia. IV, 168-169.
- Powers and duties of Ohio state tax commission. IV, 197-198.
- Special tax commissions authorized in 1910-11. V, 62.
- Temporary tax commission in Iowa. V, 81.
- Special tax commissions—their composition, duties and powers. V, 402-416.
- Special tax commission in Louisiana. VI, 51-52.

3. *Tax conferences and associations.*

- Discussion of New York conference. V, 94-101.
- Boyle, James E.** The North Dakota state tax association. VI, 85-93.
- Heydecker, Edward L.** State conferences on taxation. VI, 95-99.

A description of the work of the first and second annual state conferences in New York, the Connecticut conference of assessors and boards of review, and of the Connecticut tax collectors' association.

- Discussion—state conferences. VI, 100-108.

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- New York state tax conference at Utica, 1911. V, 85-88.
- Tax conferences. VI, 25-26.
- Conferences of assessors in Indiana. VI, 103-104.

4. *Assessment problems.* See also III, 2, above.

- Boyle, James E.** Methods of assessment as applied to different classes of subjects. I, 128-167.

“This paper aims to give an account of all the principal methods of assessment now in force in the United States. It also aims to draw conclusions from the evidence thus presented, and make certain recommendations looking to the improvement of our assessment systems.”



Seligman, Edwin R. A. The importance of precision in assessments. **II**, 211-219.

“The great need of the day is to replace arbitrariness by certainty, and to secure practical equality in taxation by substituting, as far as possible, definite and fixed rules of assessment for the hodge-podge and capricious system, or lack of system, which is well-nigh universal to-day,” especially in the assessment of personal property and corporations.

Discussion of precision in assessments. **II**, 221-236.

Boyle, James E. Publication of assessment lists. **II**, 249-255.

States the arguments for and against publishing assessment lists. Concludes that “it is certainly a powerful, safe, and wholesome stimulus” to the improvement of assessment methods.

Parish, Thomas A. Assessors and assessments. **III**, 333-344.

Gives the experience of the assessor of King county, Washington, in the administration of the general property tax.

Discussion of assessment methods. **III**, 349-355.

Townsend, T. C. State supervision of assessments. **III**, 345-348.

A discussion of conditions in West Virginia.

Miscellaneous references

General methods of assessing and equalizing. **I**, 152-167.

“Horizontal” methods of equalization condemned. **IV**, 203.

Supervision of assessments in New Jersey. **IV**, 358-361.

Method of equalization in New York. **V**, 90.

Assessment in Iowa. **V**, 391-392.

Review of assessments in New York. **V**, 386-389.

Assessment in New Jersey. **VI**, 100-102.

Assessment methods in Indiana. **VI**, 103-104.

5. Accounting.

Henderson, Henry B. Accounting for the proceeds of all collections of taxes and public charges and disbursements of every kind. **I**, 85-89.

MacInnes, Duncan. Uniformity in municipal accounts. **III**, 267-274.

Uniform accounting in West Virginia. **IV**, 176-177.

IX. SPECIAL PROBLEMS.

1. *Home rule—Local option.* See also IX, 2, below.

Wolff, Solomon. Home rule in taxation. I, 107-120.

A "simple and effective" remedy for many of the evils of state taxation is found in a separation of sources of state and local revenues. "Let the state obtain all the revenues it needs from the sources it may select, and say to the counties and municipalities, all the rest of the property you may tax for your purposes, as you see proper."

Bullock, Charles J. Local option in taxation. V, 271-287.

A critical survey of the arguments in favor of local option, concluding that, except for the single taxer, the plan has few advantages and many dangers, running directly counter to the experience of the last five or six centuries.

Miscellaneous references

Discussion of local option in taxation. V, 288-297.

Local option in taxation. I, 73-74.

Local option in Oregon. V, 249.

Home rule amendment proposed in Louisiana. VI, 67-84.

2. *Separation of sources of state and local revenues.*

Seligman, Edwin R. A. The separation of state and local revenues. I, 485-508.

Treats the subject under four headings: meaning, disadvantages, history and development, and dangers. An appendix shows the "apportionment of state taxes in New York on the basis of local expenditure or revenue, compared with the apportionment on the basis of the equalized assessment of real and personal property."

Adams, T. S. Separation of the sources of state and local revenues as a program of tax reform. I, 515-527.

"The object of this paper is to separate * * * the true from * * * the false, in this reform." "Despite its attractions, * * * the idea of complete separation of state and local finances with fiscal autonomy in each sphere is impossible of realization and retrogressive in direction. * * * Real progress lies in the direction of centralization, not decentralization, of fiscal control."

Kegley, C. B. A new method of raising state revenue. I, 528-530.

Advocates the apportionment of state taxes among the counties in proportion to the revenue raised by each for local purposes.

Loos, Isaac A. The division between state and local taxation. II, 59-67.

Plehn, Carl C. Tax reform in California. V, 115-136.

Foote, Allen Ripley. A state tax on local government incomes proposed as a practical substitute for a state general property tax. V, 253-262.

Holds that "The substitution of special state taxes for a direct state general property tax is a wrong policy," and that state taxes should be apportioned on the basis of local incomes from all sources.

Corbin, William H. Apportionment of state taxes on the basis of local revenue. V, 263-269.

Proposes abolition of the general property tax for state and local purposes, substituting for it a contribution by local governments based in their total local revenue.

Miscellaneous references

Divorce of state from local taxation. I, 56-59.

Segregation of sources of taxation. I, 421-422.

Some "vital criticism of the much exploited doctrine of segregation," by Professor Brindley. IV, 155-156.

Separation of sources in West Virginia. IV, 173.

Separation of sources by "the apportionment by expenditure plan" in Oregon proved defective and was never put into operation. V, 238-244.

Proposed constitutional amendment to effect segregation of sources in Louisiana. VI, 67-84.

3. *State and federal relations.*

Willis, H. Parker. The relation of federal to state and local taxation. I, 201-210.

Foote, Allen Ripley. The power of taxation should be regulated. III, 203-212.

Seligman, Edwin R. A. The relations of state and federal finance. III, 213-226.

Professor Seligman proposes to put the relations of state and federal finances "on an enduring and a completely satisfactory basis" by assigning the income tax to the federal government, the corporation and inheritance tax to be levied by the federal government and the proceeds distributed wholly or in part to the states.

Purdy, Lawson. Changes in federal taxation. III, 227-238.

An attack on the federal corporation tax, which is declared to be "unworkable and unjust," "not productive of revenue," and "needlessly inquisitorial," having "the vices of income taxes without the merits of an income tax law scientifically framed."

Discussion on relations of federal and state taxation.

III, 239-264.

Presents varying views as to whether income and corporation taxes should be state or federal and whether corporation and other taxes should be designed to perform a regulative function as well as to produce revenue.

4. *Double taxation—Interstate comity.***Judson, Frederick N.** Interstate comity in taxation. I, 39-46.

A consideration of double taxation as caused by a disregard for interstate comity.

Taylor, W. G. Langworthy. Multiple taxation and taxation of credits. I, 313-339.**Mixer, Charles W.** Farm mortgages and double taxation in Vermont—situation and remedy. I, 358-363.**Corbin, William H.** Inheritance tax laws. II, 171-194.**Sutro, Theodore.** Double and multiple taxation. II, 547-557.

“A brief exposition of the evils of inequality arising from double and multiple taxation * * * in the United States,” and suggesting remedial measures.

Crocker, Courtenay. Some judicial opinions against double taxation. IV, 261-266.

Extracts from decisions of state and federal courts collected to show the inherent injustice arising from conflicts of state jurisdiction in which two or more states tax the same property, referring particularly to a tax on shares of stock levied in the state of owner's domicile.

Dix, John A. State comity and taxation. V, 45-52.

An address by the governor of New York. Relates to recent legislation in New York, designed to avoid double taxation.

Miscellaneous references

United States supreme court on the question of double taxation. I, 92-93.

Double taxation through the inheritance tax. V, 311.

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