

NATIONAL TAX ASSOCIATION CONFERENCE  
Lowry Hotel, St. Paul--October 13-16, 1941

Papers and Discussions

It is the custom of the National Tax Association annual Conferences, in rules adopted at the opening sessions, to limit delivery of leading papers to 20 minutes each, and discussions of them to 7 minutes for each speaker, though a speaker may be granted an extension of time by unanimous vote. (See Proceedings, Vol. 33, p. 16.) It has been customary, however, for leading papers to be published in full, though this is not true of round table discussions. It is suggested that the length of round table discussions, time of delivery, and other matters connected therewith be arranged by the manager or chairman of each round table and that the discussions be summarized for publication in the Proceedings by him or some other specifically designated person.

It is requested that copies of all papers to be presented at the Conference shall be sent to the chairman of the program committee so as to reach him by September 15 in order: (1) that those who are to discuss them will have opportunity to read them well in advance, (2) that the Secretary of the Association may prepare the volume of Proceedings for publication more promptly than has been possible heretofore, (3) that the program committee and representatives of the press may plan adequate and proper publicity of the conference and of the discussions in its several sessions. To meet these several needs adequately will require six copies of each paper, and it would be very helpful if each author would send that number. If this is not possible, however, he is urged to send at least one, or as many copies as possible, by September 15. The writer is informed that copies of all leading papers, except one, were in the hands of the program committee by August 1 last year. Equally good cooperation will be appreciated this year.

The chairman of the program committee will endeavor to inform each scheduled participant of any changes made in the tentative program affecting date of session in which he is to participate or of any other material change affecting his participation, but each one is asked to check with tentative and later drafts of program, expected to be published in the June and October (possibly September) issues of the N.T.A. Bulletin. Obviously it is difficult to avoid having some oversights or errors in the extensive correspondence involved in arranging a program of an N.T.A. Conference.

Participation in the program of the Conference is by invitation; the Association does not pay traveling or other expenses of speakers.

PROGRAM COMMITTEE

Seth T. Cole  
Harold M. Groves  
Simeon E. Leland  
R. E. Manning  
W. G. Query

Roy G. Blakey  
Chairman of Committee  
School of Business Administration  
University of Minnesota  
Minneapolis, Minnesota

At the present time, \_\_\_\_\_, your participation is scheduled for

\_\_\_\_\_  
I feel quite sure that the Conference will be glad to grant whatever amount of time you desire.

R.G.B.

OUTLINE OF TENTATIVE PROGRAM  
ANNUAL CONFERENCE OF NATIONAL TAX ASSOCIATION

October 13, 1941 (Lowry Hotel, St. Paul)

- 9:30 a.m. Impact of the National Defense Program on State and Local Finance
- 12:30 p.m. Effects of War on Canadian and Australian Fiscal Problems (Provincial and Local)
- 2:30 p.m. State Tax Department Responsibility For Local Assessments
- 2:30 p.m. Recent Supreme Court and Other Court Decisions
- 7:30 p.m. Taxation of Governmental Securities and the Income Therefrom
- 7:30 p.m. Taxpayers' Program

October 14, 1941

(Forenoon and afternoon sessions, University of Minnesota, Minneapolis;  
Evening session, Lowry Hotel, St. Paul)

- 9:30 a.m. National Defense Financing
- 9:30 a.m. Problems of Local Tax Administration
- 12:30 p.m. Luncheon Meeting
- 2:30 p.m. The Federal Income Tax
- 2:30 p.m. State Sales and Use Taxes
- 7:30 p.m. Estate, Inheritance, and Gift Taxes
- 7:30 p.m. Federal Borrowing and the Public Debt

October 15, 1941 (Lowry Hotel, St. Paul)

- 9:00 a.m. Excess Profits Taxes
- 9:00 a.m. Taxation of Mines and Mining (special attention to iron ore)
- 2:00 p.m. State Income Taxes
- 2:00 p.m. Taxation of Marginal and Submarginal Lands
- 7:00 p.m. Banquet

October 16, 1941 (Lowry Hotel, St. Paul)

- 9:00 a.m. Coordination of Federal, State, and Local Taxation
- 2:00 p.m. Current Problems in Highway Finance
- 2:00 p.m. Possibilities of Federal Excises and Sales Taxes, Especially as Related to Defense Program

(It may be necessary to make some shifts in the tentative program, particularly with respect to the exact days and hours at which certain sessions will be held; but participants will be advised of any such changes well in advance of the conference.)