1989

Tax History Research Center dedicated with conference; Scenes from Tax History Center

Academy of Accounting Historians

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The scissors at the ribbon cutting were wielded by Ole Miss Chancellor Gerald Turner and Eugene Flegm of General Motors. Looking on are Ole Miss Vice Chancellor Ray Hoops, and professors Dale Flesher and Tonya Flesher.

TAX HISTORY RESEARCH CENTER
DEDICATED WITH CONFERENCE

A ribbon cutting ceremony and a tax history conference were recently held to celebrate the opening of the Tax History Research Center at the University of Mississippi. The Center is a joint project of the Ole Miss School of Accountancy and the Academy of Accounting Historians.

Ole Miss Chancellor Gerald Turner
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presided at the ribbon-cutting ceremony with assistance from Tonya Flesher, Acting Dean of the School of Accountancy, Ray Hoops, Vice Chancellor for Academic Affairs, Dale Flesher, Ole Miss Professor and 1988 President of the Academy, Eugene Flegm, General Motors Corporation, and Tom McCormick from the Memphis office of Deloitte Haskins and Sells. Mr. Flegm was representing the General Motors Foundation which provided a grant that furnished the room in which the Center is housed. Tom McCormick was representing the Deloitte Haskins and Sells Foundation which provided a grant to cover some of the expenses of the conference.

The Tax History Research Center is the depository for a variety of tax books dating back to the dawn of the modern income tax in 1913. Although the works of many publishers are represented in the Center, the firm of Commerce Clearing House (CCH), which itself was founded in 1913, is best represented. CCH is a major publisher of tax research materials. Mr. Anthony Citera, a national vice president of CCH attended the conference and stated that the Center’s holdings were the best collection of his company’s materials available anywhere. Even the publisher itself does not have as complete a collection. In fact, Citera was so impressed that he got his firm to make a $1,000 grant to the Tax History Research Center.

Dr. Tonya Flesher, Dean of the Ole Miss School of Accountancy and Director of the Tax History Research Center, stated that the grant was basically unsolicited. “We asked Mr. Anthony Citera, a CCH vice president to speak on the history of his firm at the tax history conference. When Mr. Citera learned that the bulk of the holdings in the Center were published by his company, and that we had a better collection than the company, he offered us the grant. Mr. Citera and the other CCH employees, Bill Ritter, Charles Hutcheson, and Carol Waldrop, who attended the tax history conference were quite impressed with the extensive holdings. Some of these people had worked for CCH for a quarter of a century, but had never seen some of the materials housed in the Tax History Research Center.”

Dr. Tonya Flesher is anxious to build up the resources of the Center. “If there are any tax practitioners out there who have old books or old tax forms that they want to donate, we would be happy to have the materials for our collection.”

Dr. Dale Flesher was the 1988 president of the Academy of Accounting Historians and was instrumental in getting the Center located at Ole Miss. He states, “The Tax History Center is a fine addition to the tax resources already at Ole Miss. The University Library, Government Documents Library, and the Law Library already have fine modern collections of tax materials. With the addition of the Center, Ole Miss is now an ideal location for tax history and policy research.”

CONFERENCE CELEBRATES TAXATION’S DIAMOND JUBILEE

Most people would probably not be too keen on celebrating the birthday of the income tax, but the School of Accountancy at the University of Mississippi and the Academy of Accounting Historians did just that. A national tax history conference was held in Oxford, Mississippi, on December 2 and 3, 1988, to celebrate taxation’s diamond jubilee. The modern income tax began with the passage of the 16th amendment to the U.S. Constitution in 1913. Scholars from throughout the nation attended the conference.

Dr. Tonya Flesher, said that the idea of a tax history conference was initially to
celebrate the opening of the University’s Tax History Research Center. “But then we realized that we would be holding the conference in the 75th anniversary year of the income tax; so why not combine the two celebrations.”

Since this was the first national tax history conference to be held, Dr. Flesher knew she would have to bring in some big-name speakers in order to attract attendance. Included on the list of speakers were three past presidents of the American Accounting Association and five past presidents of the Academy of Accounting Historians. The founder and first president of the American Taxation Association (ATA) was included as were other key ATA members.

The Kickoff Luncheon for the conference was hosted by Dr. Dale Flesher, the Arthur Andersen Alumni Professor at Ole Miss and 1988 president of the Academy of Accounting Historians. The luncheon speaker was Dr. James Don Edwards of the University of Georgia who spoke on the historical importance of tax to CPAs.

The banquet speaker was Dr. Harold Langenderfer of the University of North Carolina who spoke on the history of the concept of income taxation. On Saturday morning, Dr. Larry Crumbley, the founder of ATA, spoke on the history of that organization. Other speakers included Dr. Anna Fowler of the University of Texas, Drs. William Samson, Michael Roberts, and Paul Garner of the University of Alabama, Dr. Al Roberts of Georgia State University, Dr. Gary John Previts of Case Western Reserve University, Dr. Morton Pincus of Washington University, Dr. Roxanne Johnson of the University of Baltimore, Dr. Adrianne Slaymaker of Wayne State University, Dr. Edward Gac of the University of Colorado, and Anthony Citera of Commerce Clearing House.

The tax history conference was a great success. Abstracts of some of the papers presented at the conference are included in this issue of The Notebook.
Judging from the reactions of these individuals (Carol Waldrop, Bill Ritter, and Charles Hutcheson, all of CCH, and Dale and Tonya Flesher of Ole Miss), tax history must be a humorous subject.

Shown waiting for the ribbon cutting ceremony are Al Roberts (Georgia State), Ray Hoops (University of Mississippi Vice Chancellor), Tom McCormick (Deloitte Haskins and Sells, Memphis Office), Eugene Peery (Ole Miss), Harold Langenderfer (North Carolina), and Eugene Flegm (General Motors).
Anthony Citera of Commerce Clearing House illustrates how two tax services (Corporation Trust Company and CCH) were merged into one (CCH--Corporation Trust Company) between 1927 and 1928.

It was standing room only as conference attendees waited in line to enter the Tax History Research Center.

Eugene Flegm lectures a group on what taxes were like when he was a boy.