

## Governor Walter A. Huxman, correspondence files, box 4

### Section 7, Pages 181 - 210

These folders contain correspondence with Governor Huxman and are subdivided into state agency files, folders 1 - 6, and subject files, folders 7 - 27. The state agency files contain routine correspondence to and from nearly all of the bureaus of the state government.

Creator: Kansas. Governor (1937-1939 : Huxman)

Date: 1937-1939

Callnumber: Governor's Office, Governor Walter A. Huxman, Correspondence Files, Box 4

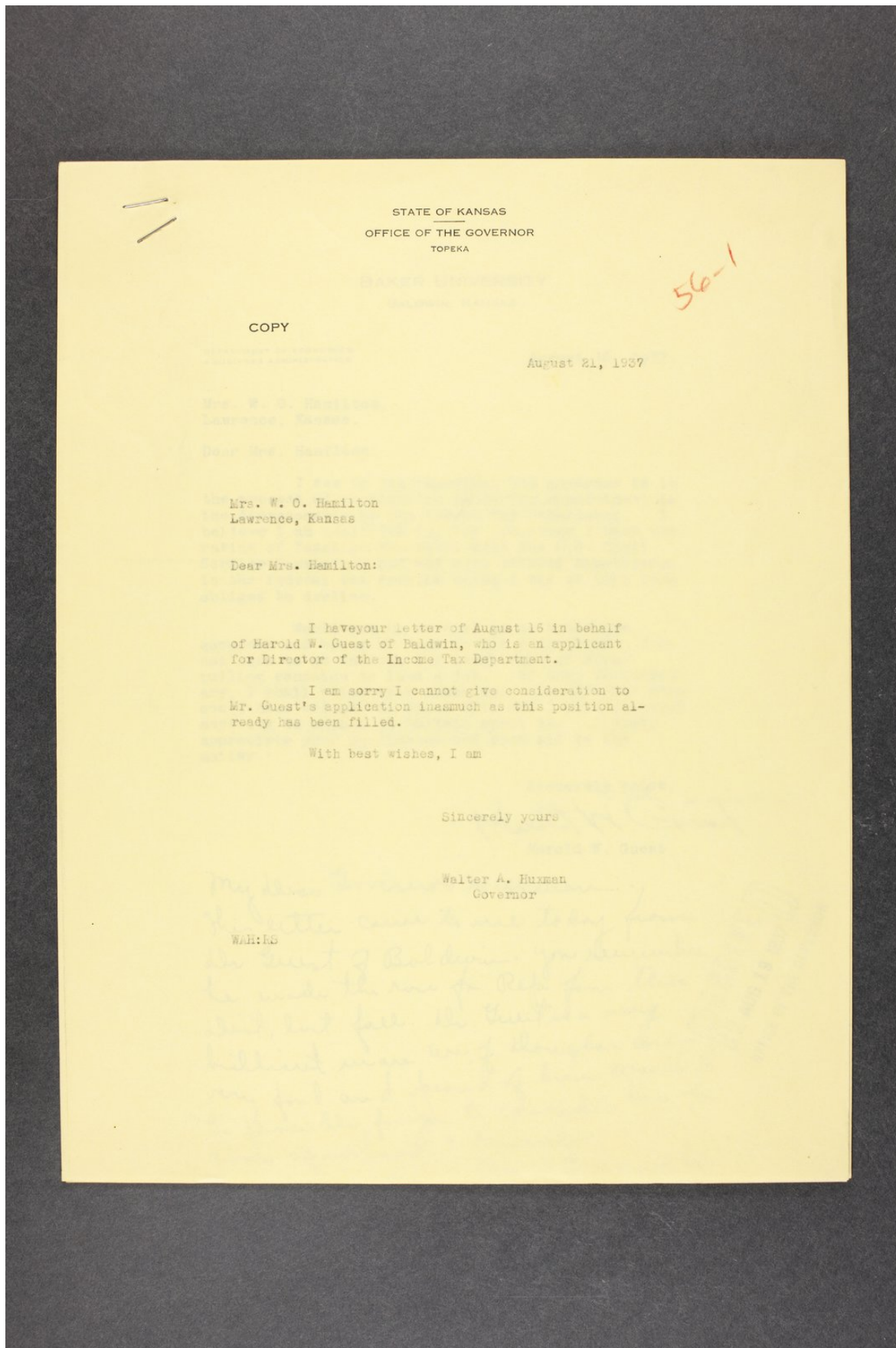
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SOCIETY

## Governor Walter A. Huxman, correspondence files, box 4



## Governor Walter A. Huxman, correspondence files, box 4

BAKER UNIVERSITY  
BALDWIN, KANSAS

DEPARTMENT OF ECONOMICS  
& BUSINESS ADMINISTRATION

August 16, 1937.

Mrs. W. O. Hamilton,  
Lawrence, Kansas.

Dear Mrs. Hamilton:

I see by the paper that the governor is in the process of considering names for appointment to the directorship of the Income Tax Department. I believe I am qualified for the job since I have the rating of Taxation Economist with the U.S. Civil Service Commission and was once offered appointment in the federal tax service which I was at that time obliged to decline.

Would you be so good as to write the governor and bring my name to his attention? I do not care to go through the usual sort of wire-pulling campaign to land a job. If that is necessary, I shall stick with teaching. You are the only one I have written to about this and I have not said anything to anyone in Baldwin about it. I shall appreciate your confidence and your aid in the matter.

Sincerely yours,

*Harold W. Guest*

Harold W. Guest

My dear Governor Huxman:-  
This letter came to me today from Dr. Guest of Baldwin. You remember he made the race for Rep. from this dist. last fall. Dr. Guest is a very brilliant man. We, of Douglas are very fond and proud of him. Would it be possible for you to consider him for an appointment? Sincerely,  
Mrs. W. O. Hamilton.

RECEIVED  
AUG 19 1937  
OFFICE OF THE GOVERNOR



## Governor Walter A. Huxman, correspondence files, box 4

STATE OF KANSAS  
OFFICE OF THE GOVERNOR  
TOPEKA

COPY

August 21, 1937

Mr. Harold W. Guest  
Baker University  
Baldwin, Kansas

Dear Mr. Guest:

I have a letter from Mrs. W. O. Hamilton  
of Lawrence in your behalf.

I am sorry I cannot consider your appli-  
cation inasmuch as the new Director of the Income  
Tax Department already has been named.

With best wishes, I am

Sincerely yours

Walter A. Huxman  
Governor

WAH:RS

## Governor Walter A. Huxman, correspondence files, box 4

STATE OF KANSAS  
OFFICE OF THE GOVERNOR  
TOPEKA

COPY

56-1  
August 24, 1937

Mr. Arthur Walsh  
Veterans Hospital  
Excelsior Springs, Mo.

Dear Mr. Walsh:

I have your postal card of recent date and suggest you file your application with Mr. Carl Webb, Director of Sales Tax, Capitol Building, Topeka, Kansas.

With best wishes, I am

Sincerely yours

Walter A. Huxman  
GOVERNOR

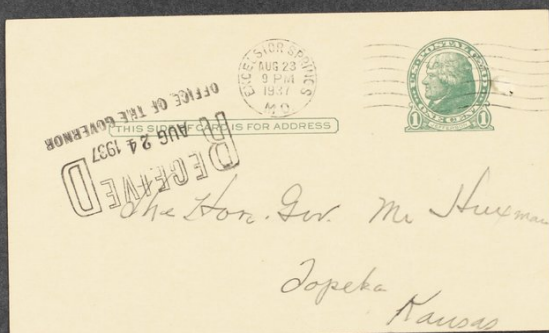
WAH:EV



## Governor Walter A. Huxman, correspondence files, box 4

Will you please  
give me information  
relative to examination  
for Sales Tax positions  
or forward my request to  
the proper office, relative  
as to date of examination  
places to be held and  
qualifications, ~~and~~  
and positions. I am  
a member of K.H.K. and  
a war veteran  
Arthur Walsh  
Vet. Hospital  
Columbia, Mo.

## Governor Walter A. Huxman, correspondence files, box 4





## Governor Walter A. Huxman, correspondence files, box 4

STATE OF KANSAS  
OFFICE OF THE GOVERNOR  
TOPEKA

56-1

COPY

August 25, 1937

Mr. Clarence Everett  
Everett's Food Market  
14th & Main  
Hutchinson, Kansas

Dear Mr. Everett:

I have your letter of August 24 regarding  
the sales tax.

A sales tax was not my preference as a  
medium for raising revenue for Social Security and  
other new things which have been demanded. I recom-  
mended to the Legislature a gross production tax and  
other methods. My recommendations were not followed  
in this matter.

Now that we have the sales tax it seems  
to me there is no alternative but to go ahead and  
follow the plan that has been established.

With best wishes, I am

Sincerely yours

Walter A. Huxman

WAH:EV



## Governor Walter A. Huxman, correspondence files, box 4

*Gov*

Complete Food Service  
PHONE 70 **Everett's** 1432 MAIN  
**FOOD MARKET**

HUTCHINSON, KANSAS  
August 24, 1937.

Gov. Walter A. Huxman  
State Capitol Building  
Topeka, Kansas

Dear Walter:

Pennsylvania's Democratic Governor Earle, like President Roosevelt, seems to try to follow the wishes of a majority of our citizens. They know that this majority does not want a sales tax. Roosevelt made his position clear early in his first administration. Earle opposed, and Pennsylvania does not have a sales tax. At Governor Earle's insistence, the Legislature passed a chain store tax law.

It is significant that Hoover proposed a 2 1/2% manufacturers' sales tax, and, that when the voters had a chance to vote, directly on a sales tax in Maine, it was defeated 2 to 1, as the attached editorial vividly points out. It is from Governor Earle's paper, The Philadelphia Record.

RECEIVED  
AUG 25 1937  
OFFICE OF THE GOVERNOR

### Even Maine—

Our condolences to the Tories upon their latest bereavement in—of all States—Maine.

For the voters of Maine have just rejected at referendum, by 2 to 1, a general retail sales tax, the very token of tax-dodging reactionaries. It has been the Tories' pet scheme to collect from the poor to feed the poor.

And when the Tories can't carry even Maine—well, it looks like their plans for 1940 will have to depend upon Vermont alone.

Yours sincerely,

*Clarence Everett*

CDE-g



## Governor Walter A. Huxman, correspondence files, box 4

STATE OF KANSAS  
OFFICE OF THE GOVERNOR  
TOPEKA

56-3

COPY

August 28, 1937

Mr. Ellis Bever  
Director  
Income Tax Dept.  
B U I L D I N G

Dear Mr. Bever:

The Governor asks me to transmit to you the enclosed letter from Guy Helvering, Internal Revenue Commissioner, granting permission to Messrs. T. D. Mustard and Eugene Morgen to inspect and photostat duplicates of federal income tax returns of individuals resident in Kansas and of corporations engaged in business in Kansas, for the year 1936.

Sincerely yours

Leslie E. Wallace  
Secretary to the Governor

LEW:RS  
Encl.



## Governor Walter A. Huxman, correspondence files, box 4

W. G. FINK, CHAIRMAN  
LESTER LUTHER, COMMISSIONER  
C. C. COGSWELL, COMMISSIONER  
D. C. HILL, ATTORNEY



ELLIS D. BEVER, DIRECTOR

STATE TAX COMMISSION  
INCOME TAX DEPARTMENT  
TOPEKA, KANSAS  
August 10, 1937

56-3

Txb

Governor Walter A. Huxman

Building

Dear Governor:

As you know, it has been my desire for some time to enter private practice and I have tentatively made plans to do so September first in Wichita, Kansas. For that reason I submit herewith my resignation as Director of the Kansas Income Tax Department and respectfully request that I be relieved of my duties on September first.

My interest in the Department and its administration will continue after I leave. If I can be assistance to you or to my successor at any time please call upon me.

I have enjoyed my association with you and appreciate the support you have given me as Director of the Income Tax Department.

Sincerely

  
Ellis D. Bever

EDB:DEM

## Governor Walter A. Huxman, correspondence files, box 4

Mr. W. G. Fink - 2  
August 31, 1937

August 31, 1937

Mr. W. G. Fink, Chairman  
State Tax Commission  
Building

Dear Mr. Fink:

The State Accountant has completed his audit of the Income Tax Department and responsibility for the Department will be transferred to Mr. John K. Speck on September first. As you know, I am anxious to complete my arrangements for entering private law practice in Wichita at an early date but if I can be of assistance to Mr. Speck or to the Tax Commission I shall be glad to remain for a week or ten days.

In accordance with your recent suggestion, I am submitting herewith a summary of the operations of the Income Tax Department since it was organized on August 15, 1933.

<u>Fiscal Year Ended June 30</u>	<u>Collections</u>	<u>Administrative Expenses</u>	<u>Percentage Cost of Collection</u>
1934	\$ 643,033.35	\$15,819.04	2.46%
1935	1,231,157.78	34,107.43	2.77%
1936	1,623,846.36	45,279.36	2.79%
1937	2,226,742.38	60,606.88	2.72%
Total	\$5,724,779.87	\$155,812.71	2.72%

Additional taxes have been assessed and collected as the result of auditing the returns filed as follows:

1934	\$103,370.98
1935	133,308.78
1936	210,346.12
1937 (To Aug. 31)	168,697.24

As of August 31st unpaid second installments and additional assessments amounted to approximately \$800,000. Collections from January 1 to August 31, 1937, amounted to \$1,808,277.80 indicating total collections for the calendar year 1937 of more than \$2,600,000.



## Governor Walter A. Huxman, correspondence files, box 4

Mr. W. G. Pink - 2  
August 31, 1937

From January 1 to August 31, 1937, additional taxes were assessed as the result of auditing returns in the total amount of \$308,348.40. As shown in the tabulation above, \$168,697.24 of that amount has been paid.

The number of returns filed by individuals, corporations and partnerships for each of the years is as follows:

1934	76,375
1935	84,181
1936	96,252
1937 (To. Aug. 31)	103,175

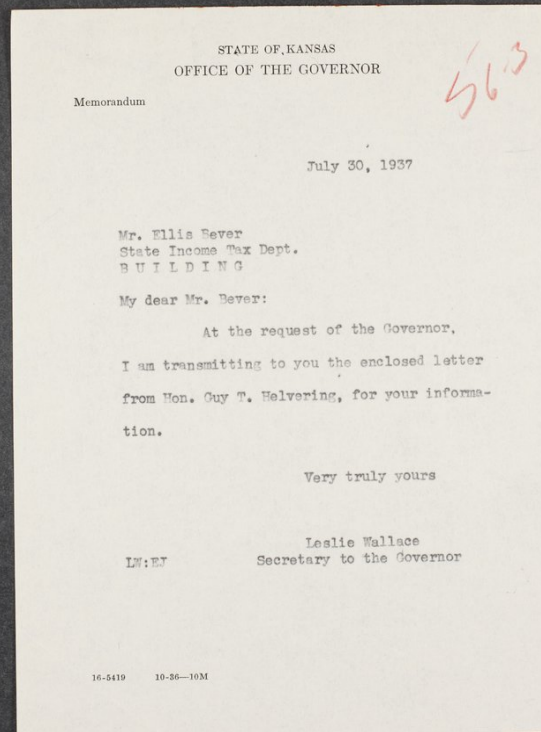
Let me assure you that I have enjoyed my work with the Income Tax Department and with the Tax Commission. My interest in the Department will continue after I leave and if I can be of assistance to the Commission or to Mr. Speck at any time I hope you will call on me.

Sincerely

Ellis D. Bever

EDB:DEM

## Governor Walter A. Huxman, correspondence files, box 4





## Governor Walter A. Huxman, correspondence files, box 4

STATE OF KANSAS  
OFFICE OF THE GOVERNOR  
TOPEKA

56-30

COPY

April 27, 1937

Mr. Ellis D. Bever, Director  
State Income Tax Department  
Building

My dear Mr. Bever:

Mr. Orris Ireland desires employment as an accountant with the State Income Tax Department, and I hereby recommend him for such a position.

Your prompt and favorable consideration of this recommendation will be greatly appreciated.

Yours very truly

Walter A. Huxman  
Governor

WAH:Q

## Governor Walter A. Huxman, correspondence files, box 4

WALTER PLEASANT, CHAIRMAN  
FRED HORN, COMMISSIONER  
C. C. COGSWELL, COMMISSIONER



56-3  
ELLIS D. BEVER, DIRECTOR

STATE TAX COMMISSION  
INCOME TAX DEPARTMENT  
TOPEKA, KANSAS

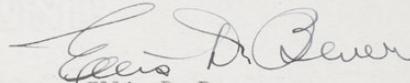
March 29, 1937

Governor Walter Huxman  
Building

Dear Governor Huxman:

Enclosed is a memorandum explaining the changes made in the Income Tax Law by House Bill 549. It is my opinion that the amendments contained in the bill improve the Income Tax Law. For that reason I believe the bill should be signed.

Very truly yours

  
Ellis D. Bever

EDB:DEM  
Enc.



## Governor Walter A. Huxman, correspondence files, box 4

WALTER PLEASANT, CHAIRMAN  
FRED HORN, COMMISSIONER  
C. C. COGSWELL, COMMISSIONER



ELLIS D. BEVER, DIRECTOR

STATE TAX COMMISSION  
INCOME TAX DEPARTMENT  
TOPEKA, KANSAS

March 29, 1937

MEMORANDUM FOR THE GOVERNOR REGARDING HOUSE BILL 549

Section 2 changes the existing income tax law in two respects. As amended by House Bill 549, a corporation doing business in Kansas will not be permitted to deduct interest paid to stockholders unless paid on money borrowed for ordinary expenditures of carrying on the business of the corporation. Section 2 permits corporations to deduct contributions to religious, charitable, scientific, literary and educational organizations not to exceed five per cent of the corporate net income.

Section 3 relates to allocation of the income of corporations doing business in Kansas as well as in other states. The first change made by Section 3 limits the allocation of interest received from sources outside of Kansas by a foreign corporation to the excess of such amount over the interest paid. The second change in the existing law made by Section 3 pertains to allocation of railroad companies and other corporations under the supervision of the Interstate Commerce Commission. Such corporations are required to determine their Kansas income by applying the system

## Governor Walter A. Huxman, correspondence files, box 4

operating ratio of expenses to the Kansas income as determined under Section 3. The amendment provides a specific method of allocation for various expense items not included as railway operating expenses.

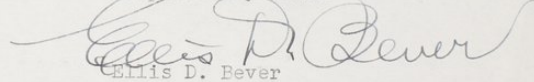
Section 4 eliminates the privilege of filing consolidated returns by corporations owned or controlled by the same interests.

Section 5 reduces the penalties for delinquent returns and payments to more reasonable percentages than those contained in the original income tax act.

Section 6 limits the credit for income tax paid to another state on the same income returned to Kansas to the amount computed by applying the Kansas rates and exemptions to such income. The effect of this amendment is to deny credit against the Kansas tax for the higher rates contained in the laws of other states.

Section 7 gives the Tax Commission more authority in collecting income taxes through the sheriff of the county in which the taxpayer resides. As amended by House Bill 549 the Tax Commission will have authority to have a warrant served by one of its employees if the sheriff does not take immediate action. Section 7 also amends the law by making all property subject to levy for unpaid income taxes.

Respectfully submitted

  
Ellis D. Bever

EED:DEM



## Governor Walter A. Huxman, correspondence files, box 4

STATE OF KANSAS  
OFFICE OF THE GOVERNOR  
TOPEKA

75  
56-3

COPY

March 9, 1937

Mr. Ellis D. Bever  
Director Income Tax Dept.  
B U I L D I N G

Dear Mr. Bever:

When W. C. Fink, of Fredonia, was here the other day he mentioned he would like, if possible, to obtain a temporary part-time position for Ralph Brinegar, the bearer of this letter.

Mr. Brinegar is attending Washburn College and needs work for a couple of months. I told Mr. Fink when he was here that if he would send Mr. Brinegar to me I would send him to you and ask you to see if it is possible to do anything for him for this brief period.

Sincerely yours

Leslie E. Wallace  
Secretary to the Governor

LEW:RS

## Governor Walter A. Huxman, correspondence files, box 4

STATE OF KANSAS  
OFFICE OF THE GOVERNOR  
TOPEKA

COPY

March 10, 1937

Mr. Ellis D. Bever, Director  
Income Tax Department  
B U I L D I N G

Dear Mr. Bever:

I shall appreciate it if you can use  
Mr. Ralph Brinegar of Fredonia, Kansas, on a  
part time position for the next two months.  
I understand that you have such a position  
and I will be glad if you can give it to Mr.  
Brinegar.

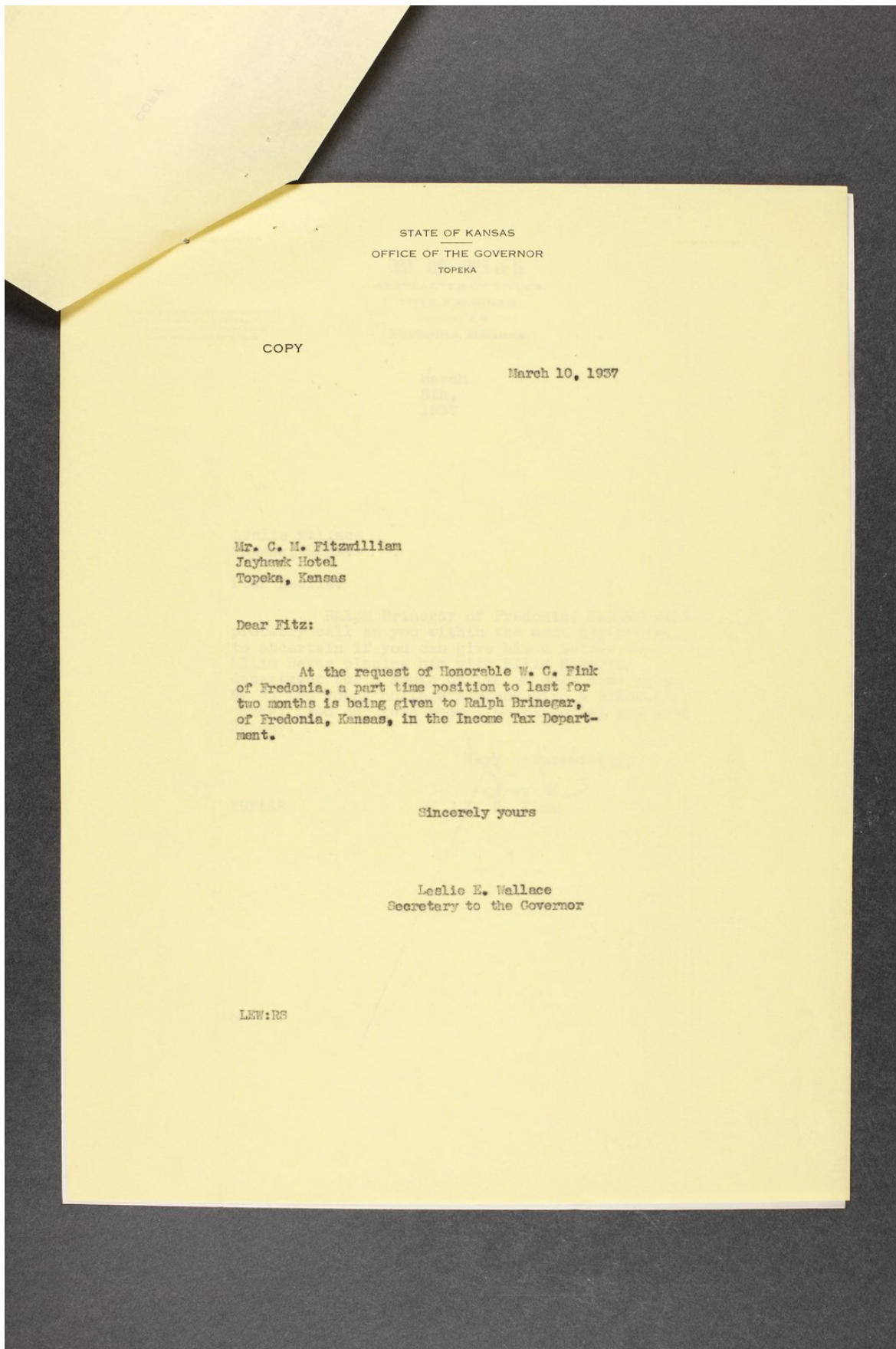
Sincerely yours

Walter A. Huxman  
Governor

WAH:RS



## Governor Walter A. Huxman, correspondence files, box 4



STATE OF KANSAS  
OFFICE OF THE GOVERNOR  
TOPEKA

COPY

March 10, 1937

Mr. C. M. Fitzwilliam  
Jayhawk Hotel  
Topeka, Kansas

Dear Fitz:

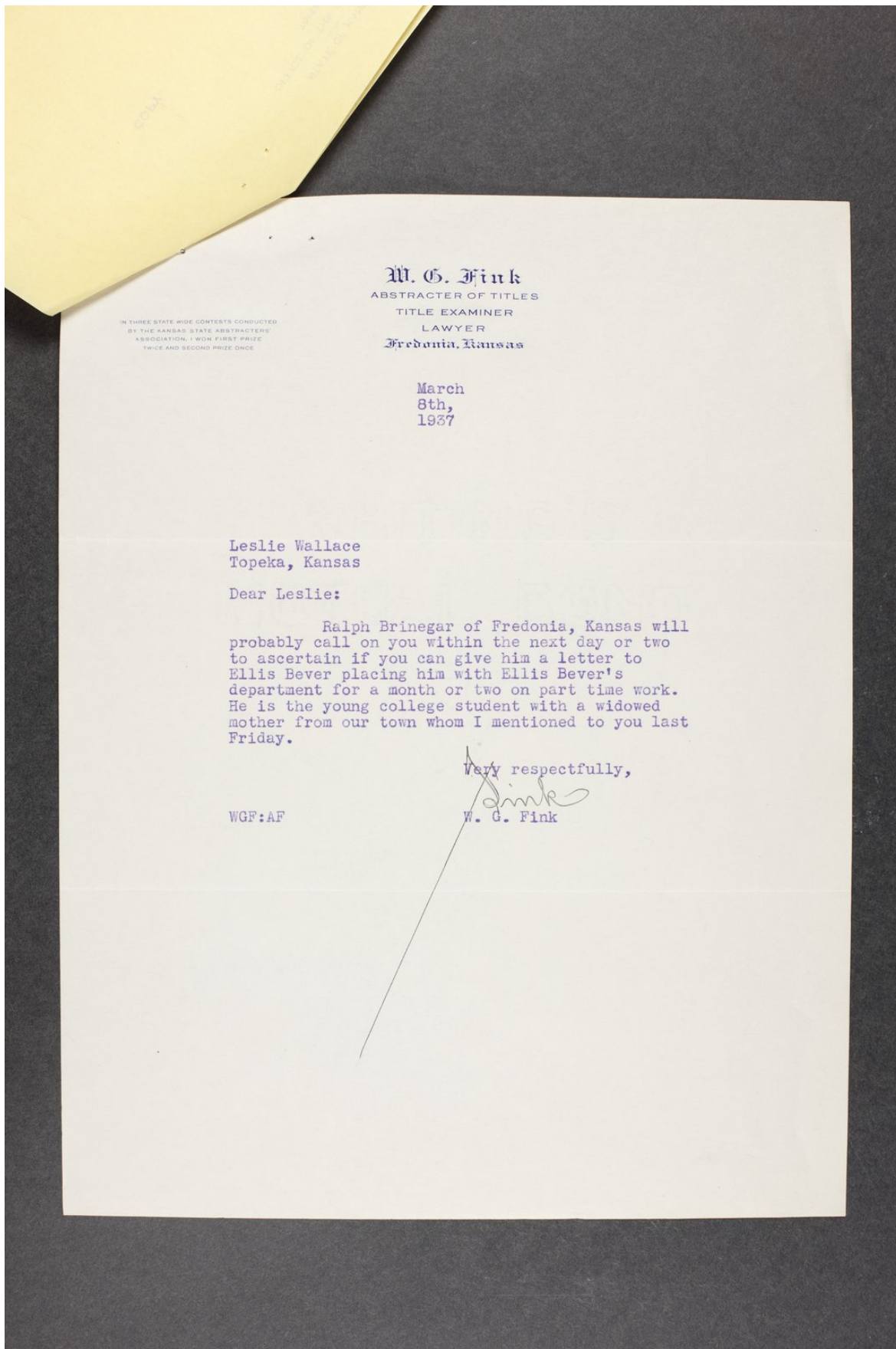
At the request of Honorable W. G. Fink of Fredonia, a part time position to last for two months is being given to Ralph Brinegar, of Fredonia, Kansas, in the Income Tax Department.

Sincerely yours

Leslie E. Wallace  
Secretary to the Governor

LEW:RS

## Governor Walter A. Huxman, correspondence files, box 4



M. G. Fink  
ABSTRACTOR OF TITLES  
TITLE EXAMINER  
LAWYER  
Fredonia, Kansas

IN THREE STATE WIDE CONTESTS CONDUCTED  
BY THE KANSAS STATE ABSTRACTERS'  
ASSOCIATION, I WON FIRST PRIZE  
TWICE AND SECOND PRIZE ONCE

March  
8th,  
1937

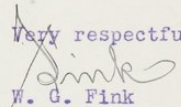
Leslie Wallace  
Topeka, Kansas

Dear Leslie:

Ralph Brinegar of Fredonia, Kansas will probably call on you within the next day or two to ascertain if you can give him a letter to Ellis Bever placing him with Ellis Bever's department for a month or two on part time work. He is the young college student with a widowed mother from our town whom I mentioned to you last Friday.

Very respectfully,

WGF:AF

  
W. G. Fink



## Governor Walter A. Huxman, correspondence files, box 4

STATE OF KANSAS  
OFFICE OF THE GOVERNOR  
TOPEKA

56-3

COPY

March 8, 1937

Mr. Ellis Beaver  
Income Tax Department  
BUILDING

Dear Mr. Beaver:

I understand you have a temporary part time position, which will last about two months, and I am recommending Mr. Frank E. Lair of Olathe, Kansas, for the position.

I will appreciate it if you can use Mr. Lair beginning at once.

Yours very truly

Walter A. Huxman  
Governor

WAH:EJ

## Governor Walter A. Huxman, correspondence files, box 4

STATE OF KANSAS  
OFFICE OF THE GOVERNOR  
TOPEKA

56-3

COPY

March 1, 1937

Mr. Ellis D. Bever, Director  
State Income Tax Department  
Building

My dear Mr. Bever:

I hereby recommend Miss Lucile Coiley, of Hutchinson, Kansas, for employment in the State Income Tax Department and shall appreciate it if you will give this recommendation prompt and favorable consideration.

Yours very truly

Walter A. Huxman  
Governor

WAH:Q



## Governor Walter A. Huxman, correspondence files, box 4

September 9, 1937

Mr. R. T. Kentzler  
410 East 3rd Street  
Topeka, Kansas

My dear Mr. Kentzler:

I have your postal card of September 3 regarding the one mill sales tax tokens.

Mr. W. G. Fink has told me that these tokens will be ready for distribution within thirty days. The state just received the machinery with which to make them, and the boys at the reformatory are now busy making enough tokens for distribution.

I want to thank you for your inquiry.

Sincerely yours

Walter A. Huxman  
Governor

WAH:EV

## Governor Walter A. Huxman, correspondence files, box 4

410 East 3rd St.  
Topeka, Kan.  
9/3/37

Walter A. Huxman

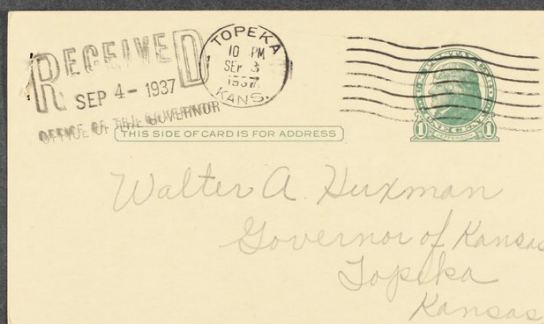
Dear Governor

We are still waiting for  
those one(1) mill sales tax  
takings. Are we going to  
have to wait until the  
next election to get relief  
from these sales tax?  
I would suggest that  
you repeal or exempt  
the sales tax on all  
food supplies.

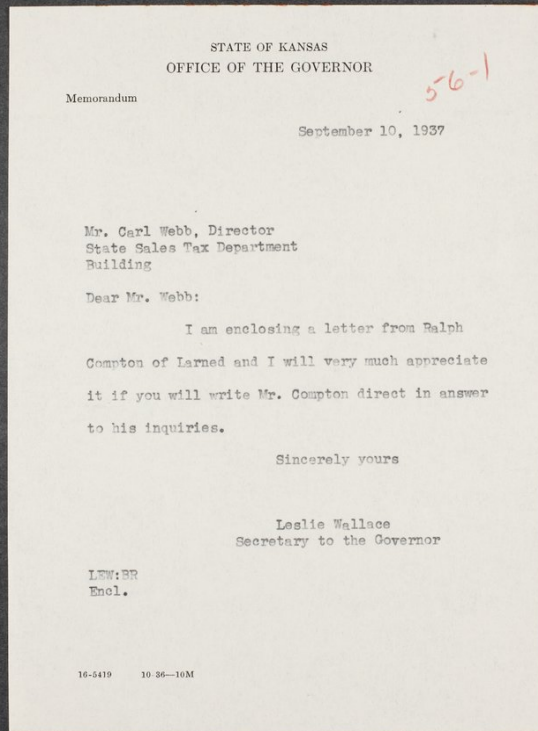
Yours Truly  
R. J. Kentzler



## Governor Walter A. Huxman, correspondence files, box 4



## Governor Walter A. Huxman, correspondence files, box 4





## Governor Walter A. Huxman, correspondence files, box 4

56-1

September 13, 1937

Mr. C. E. Webb  
Director Sales Tax  
B U I L D I N G

My dear Mr. Webb:

The Governor has asked me to transmit to you the  
enclosed letter from Mrs. Chas. H. Armstrong of Mahaska,  
and would appreciate it if you will reply to her direct.

Sincerely yours

Leslie E. Wallace  
Secretary to the Governor

LEW:EV  
Enc.

## Governor Walter A. Huxman, correspondence files, box 4



Sedgwick County Court House

C. P. HALE, Assessor  
SEDGWICK COUNTY  
KANSAS

56  
Wichita Sept. 14th, 1937.

*Gov*  
*no answer*  
Hon. Walter A. Huxman,  
Governor,  
Topeka, Kansas.

Dear Governor:-

This will acknowledge receipt of your letter of the 10th, wherein you have honored me with the appointment of delegate to the Fourth Annual Conference of the National Association of Assessing Officers to be held in New York City on October 20, 21st & 22nd.

I thank you for this recognition and if possible to do so will attend the meeting and endeavor to represent the state of Kansas in a creditable manner.

RECEIVED  
SEP 15 1937  
OFFICE OF THE GOVERNOR

Very truly yours,  
*C. P. Hale*  
County Assessor.



## Governor Walter A. Huxman, correspondence files, box 4

STATE OF KANSAS  
OFFICE OF THE GOVERNOR  
TOPEKA

COPY

September 10, 1937

Mr. C. P. Hale  
County Assessor  
Wichita, Kansas

Dear Mr. Hale:

I am very glad to appoint you as a delegate from the State of Kansas to the Fourth Annual Conference on Assessment Administration to be held in New York City on October 20, 21 and 22.

There is no provision for taking care of the expenses of this assignment. If you find it possible to go, I shall be very happy for you to do so.

With best wishes, I am

Sincerely yours

Walter A. Huxman  
GOVERNOR

WAH:BR