

1955

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Repository Citation

Zimmer, William L. III, "Introductory Remarks to Session III" (1955). *William & Mary Annual Tax Conference*. 642.
<https://scholarship.law.wm.edu/tax/642>

Introductory Remarks to Session III

By WILLIAM L. ZIMMER, III

The afternoon session of the Conference on the History and Philosophy of Taxation will please come to order.

It is my understanding, and I think you will agree, that he chairs best who chairs least; but, every chairman is entitled to make one or two brief remarks. I do have three observations before we have the pleasure of hearing our speakers for this afternoon.

First, I have watched with interest the high type of program which the College of William and Mary in Virginia has been presenting in honoring the memory of John Marshall. To me it is indicative of a stirring at this great college that will have repercussions throughout the State of Virginia and beyond its borders. Of course, I do not mean that there is a rebirth at William and Mary of intellectual vitality; it has been one of the bulwarks of higher education in the State of Virginia for years. But these programs certainly remove any possibility of saying that William and Mary is guilty of the intellectual complacency that may exist at some educational institutions.

My second comment is prompted by Mr. Blough's expression of pleasure that this conference is taking the philosophic approach to taxation rather than being concerned with, let us say, the mundane practicalities of how much each will pay on April the fifteenth. I need not remind you that today you have had the pleasure of hearing, and will hear this afternoon, some of the outstanding tax and economic minds of this country. This is an unusual occasion. I can speak with some feeling because I have been connected for a number of years with the tax conference at Charlottesville. To obtain the services of even one man of the stature of the group you have heard and will hear

today has often been impossible because of their many prior commitments.

Thirdly, I have a comment brought on by the presence here of some students. The brief exposure I have had to taxation through practice and through teaching as an avocation at the University of Richmond has led me to the conclusion that often tax practitioners are prone to operate too much by rote. It is such a technical and difficult subject that one may be inclined to be interested only in the answer, and not the *Why*. So, to you students I will say that I am sure this school (and I trust any school with which I may be connected) will never abandon the case and historical method of teaching taxation; a complete understanding of the tax law cannot be had without a thorough knowledge of its political, social and economic background.