

# Ethan A.H. Shepley Constitutional Convention Papers (C0027)

**Collection Number:** C0027

**Collection Title:** Ethan A.H. Shepley Constitutional Convention Papers

**Dates:** 1943-1944

Creator: Shepley, Ethan A.H., 1896-1975

**Abstract:** Letters and papers of a St. Louis lawyer and Republican delegate-at-large. Shepley was chairman of the Committee on Taxation - Levy, Assessment, and Collection, and served on the Committees on the Legislative Department, Executive Department, Judiciary Department, Military Affairs, and Miscellaneous Provisions.

**Collection Size:** 2.0 cubic feet (209 folders)

**Language:** Collection materials are in English.

**Repository:** The State Historical Society of Missouri

**Restrictions on Access:** Collection is open for research. This collection is available at <u>The State Historical Society of Missouri Research Center-Columbia</u>. If you would like more information, please contact us at <u>columbia@shsmo.org</u>. Collections may be viewed at any research center.

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**Donor Information:** The papers were donated to the University of Missouri by Ethan A.H. Shepley on March 21, 1945 (Accession No. CA0218).

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#### **Historical Note:**

Ethan A.H. Shepley was born in St. Louis. He attended Smith Academy in St. Louis and Hill Academy in Pennsylvania. He graduated from Yale University with an A.B. degree, and from Washington University in St. Louis with an L.L.B degree. He practiced law in St. Louis beginning in 1921. He was a member of the law firm of Nagel, Kirby, Orrick and Shepley. He was a member of the Board of Washington University and a director of Shaw's Garden, the Boy Scouts of America, the Red Cross, and Northwestern Mutual Life Insurance, Co.

## **Arrangement:**

The collection has been arranged into the following two series:

#### Committees

Miscellaneous Papers and Correspondence

## **Scope and Content Note:**

More complete series descriptions are located in the container list.

#### **Container List:**

#### **Committees** Series

f. 1-96	Committee on Taxation, Levy, Assessment, and Collection. Proposals, amendments, subcommittee and committee reports of this committee.
f. 2	Several papers on the general subject of taxation by V. E.
	Phillips
f. 4	Tax provisions for blighted areas and road districts
f. 6	Minority report of the committee and suggestion with reference to it
f. 7-12	Various versions of different sections of the report of this committee, especially sections 3 and 4.
f. 13-16	Different versions of the complete report of this committee
f. 17	Remarks concerning the report of the committee
f. 18-20	Minutes of this committee as presented to the president of the convention, Robert Blake
f. 21-23	Answers to a questionnaire on various tax propositions
f. 24	Memoranda of comments and suggestions by the Tax Committee

	on the Missouri Railroad Association concerning various
	proposals before this committee.
f. 25	Factual information and legal opinions referring to the proposed
	taxation of municipal tax certificates of purchase as personal
	property.
f. 26-27	Miscellaneous papers pertaining to this committee such as
	clippings, Shepley's personal notations, grafts.
f. 28-36	Letters urging increases constitutional provisions for public
	libraries, arguments for and against freezing of tax assessments
	in blighted areas, letters regarding taxation of real property,
	taxation of intangibles, property classification and tax
	limitations.
f. 28	Letter protesting Alroy S. Phillips' proposed tax amendment
f. 29	S. R. Dempsey of Sedalia, Missouri, protests cities' abuse of
	constitutional provision for taxing property; enclosures by M.
	L. Faust of the University of Missouri on State Tax
6.01	Provisions.
f. 31	Memorandum on provisions of Missouri Constitution in
£ 26	relation to public libraries
f. 36	Letters relating to taxation for schools
f. 37-38	Correspondence urging proposal 55, allowing 2/3 of voters to
	increase local taxes for specific county, city, and school purposes. Correspondence against tax increase on real estate.
f. 39-40	Letters pertaining to tax income for state park maintenance
f. 41	Photostatic copy of letter covering various matters before the
1. 71	convention, especially those affecting religious organizations, a
	letter suggesting that 1/3 of general revenue may be too much for
	public education
f. 42	Sale of property for delinquent taxes, tax fund for recreational
17 .2	purposes
f. 46-50	County judges' opinions of different counties having different
	assessed evaluations.
f. 49	V. E. Phillips draft of Article X on Taxation and State
	Finance. Folder 50 contains a comparison of this draft and
	Shepley's by a St. Louis lawyer, Charles C. Allen.
f. 51	Letter by W. A. Allen, tax law specialist, criticizing the easy
	possibility of evading property taxes and urging tax on more at
	lower rates.
f. 52-54	Letters protesting municipalities paying sales tax
f. 53	Letter urging no property be sold for delinquent taxes except
	by judicial proceedings
f. 55-85	Mostly correspondence for and against Section 11 of File 19
	allowing increase in property tax levies for libraries, hospitals,
	public health, and other public purposes. Correspondence on
£ 55 (O	dissolution of special road districts (folders 56, 59, 61).
f. 55-60	Largely favorable

f. 60-8 f.	Letter and memorandum from W. E. Davis, commerce counsel for the Kansas City Southern Railway Company, protesting unlimited authority in the General Assembly to effect classification of property for tax
f.86-88	purposes.  Missouri Bankers Association and St. Louis Clearing House correspondence sent from Thomas C, Hennings, Sr., of St. Louis to Shepley evidently to be used in working out the file on taxation.
f. 86	Senate Joint and Concurrent Resolution 4 of the 62nd General Assembly
f. 87	Consulting economist J. Ray Cable's report to the Committee on Taxation of the St. Louis Clearing House
f. 88	Miscellaneous correspondence from banking interests on taxation problems
f. 89-96	Miscellaneous tax pamphlets and bulletins pertaining to the problems of this committee. A number of the publications were put out by the Missouri Public Expenditure Survey.
f. 93	Research paper by Carl Tauernicht on Local Government Bonds
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f. 97-98	Articles favoring a unicameral legislature
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f. 104-105	Missouri Public Expenditure Survey publications pertaining to the Legislative Department
f. 106	Material assembled by the Missouri State Highway Department in connection with the Legislative Article 44a of the 1875 Constitution
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f. 110	Statements of a cross section of businessmen of Nebraska on their one-house legislature
f. 111-113	Miscellaneous pamphlets and bulletins
f. 114-124	Committee on Executive Department
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