November 13, 1954

The Board of Trustees, Arkansas State Teachers College, met in the President's Office, Arkansas State Teachers College, Conway, Arkansas, at 2 P.M. Saturday, November 13, 1954 pursuant to legal call of the meeting by the Chairman. The following members were present: Chairman James H. Flanagin; Vice-Chairman Otis H. Parham; Louis H. Polk and J. W. Teeter. Trustees Morgan, Ashmore and Adkisson were absent.

President Snow met with the Board.

Chairman Flanagin directed roll call and announced a quorum present and called the meeting into formal session.

Minutes of the last meeting of the Board were approved as read.

Chairman Flanagin called for items of old or pending business.

Following a short discussion and upon the motion of Trustee Teeter, seconded by Trustee Polk, the Board unanimously voted to change the minutes of the Board of Trustees to read "W.C. Ferguson Memorial Chapel" instead of "W. Jk Ferguson Chapel."

President Snow reported that all employees of Arkansas State Teachers College had had a chest x-ray and that the health certificates were being filed in the office.

President Snow stated that the committee of the three colleges had had two meetings working on details of the graduate program. No final action had been taken on anything.

Business Manager Harold Bidson reported the new roof had been completed on the Administration Building at a total cost of $3690.00.

There being no other items of pending business, the Chairman called for such new items as might legally be acted upon at this meeting of the Board of Trustees.

Pictures for the Scroll were made of all members of the Board present and last year's pictures of the others will be used. Plans will be made to obtain a picture of Trustee Sam Adkisson.

Trustee Polk made the motion, seconded by Trustee Parham that, based upon a statement from the Internal Revenue Department, effective December 1, 1954 the business office no longer withhold any amount for maintenance from the following named employees:

<table>
<thead>
<tr>
<th>NAME</th>
<th>SALARY</th>
<th>MAINTENANCE</th>
<th>TAX</th>
<th>FOR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nath Baker</td>
<td>174.00</td>
<td>35.00</td>
<td>-</td>
<td>Family</td>
</tr>
<tr>
<td>Alvin Bishop</td>
<td>149.00</td>
<td>20.00</td>
<td>-</td>
<td>Self</td>
</tr>
<tr>
<td>Christine Galvert</td>
<td>325.83</td>
<td>16.00</td>
<td>2.90</td>
<td>Self</td>
</tr>
<tr>
<td>Helen Canaday</td>
<td>355.33</td>
<td>35.00</td>
<td>7.20</td>
<td>Family</td>
</tr>
<tr>
<td>Mary Chivers</td>
<td>119.00</td>
<td>20.00</td>
<td>3.60</td>
<td>Self</td>
</tr>
<tr>
<td>Bettie Christian</td>
<td>127.00</td>
<td>55.00</td>
<td>10.10</td>
<td>Self</td>
</tr>
<tr>
<td>Naomi Clements</td>
<td>114.00</td>
<td>20.00</td>
<td>-</td>
<td>Self</td>
</tr>
<tr>
<td>Paul Coleman</td>
<td>317.00</td>
<td>35.00</td>
<td>7.20</td>
<td>Family</td>
</tr>
<tr>
<td>Thomas Erbach</td>
<td>158.00</td>
<td>20.00</td>
<td>-</td>
<td>Self</td>
</tr>
<tr>
<td>Olive Ferguson</td>
<td>127.00</td>
<td>58.00</td>
<td>10.50</td>
<td>Self</td>
</tr>
<tr>
<td>Madge Franklin</td>
<td>127.00</td>
<td>78.00</td>
<td>14.40</td>
<td>Self</td>
</tr>
<tr>
<td>Thelma Garrison</td>
<td>117.00</td>
<td>22.00</td>
<td>3.60</td>
<td>Family</td>
</tr>
<tr>
<td>Pauline Goodwin</td>
<td>142.00</td>
<td>20.00</td>
<td>3.60</td>
<td>Self</td>
</tr>
</tbody>
</table>
Mary H. Harding 119.00 38.00 7.20 Self
Wildred Henry 115.00 40.00 7.20 Family
Josephine Harvey 112.00 30.00 3.60 Self
Nolen M. Irby 402.00 115.00 8.00 Family
L. B. Jackman 332.00 53.00 10.00 Self
Lucy Looper 164.00 20.00 3.60 Self
Howard Montgomery 332.00 214.00 39.20 Family
Nolen M. Irby 142.00 20.00 - Self
Thelma A. Pearson 154.00 20.00 3.60 Self
I. F. Quattlebaum 127.00 20.00 3.60 Self
Edith Reynolds 127.00 55.00 10.10 Self
Jessie T. Sellers 127.00 20.00 - Self
Silas D. Snow 708.33 48.00 7.20 Family
Goldie Turner 80.00 25.00 - Family
Ozely Tyus 100.00 20.00 - Self
Arthur Williams 159.00 20.00 3.60 Self
Eddie Williams 200.00 35.00 5.70 Family
Mrs. H. Williamson 77.00 53.00 9.40 Self
Noble Wimerly 250.75 40.00 7.20 Family
Arlene Wimberly 112.00 20.00 3.60 Self

The motion carried unanimously. The letter and statement from the Revenue Department is as follows:

U. S. Treasury Department
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
Little Rock, Ark.

In Replying Refer to:

Arkansas State Teachers College
Conway, Arkansas

Gentlemen:

This is in reply to your letter of October 29 in which you state that you have received information that when meals and/or lodging are furnished for the convenience of the employer, the value of such meals and lodging is not subject to income tax. You state that your office has been adding the value of meals and lodging to wage payments which you make to employees and withholding the tax from the total. You ask that we officially affirm or deny this statement in order that your business office may be governed accordingly.

There is enclosed for your information an excerpt from the Internal Revenue Code of 1954 and you will note that if the meals and lodging are furnished for the convenience of the employer and the conditions set out in items (1) and (2) are met, the value of such meals and lodging is excluded from gross income. Inasmuch as the value of meals and lodging furnished for the convenience of the employer under the conditions specified is excluded from gross income, it is excluded from the salaries or wages on which the employer withholds income tax.

So far, we have received no information to indicate that the value of meals and lodging will not continue to be subject to federal social security taxes just as it was under the 1939 Code.

Very truly yours

Joe D. Henry
Chief, Office Audit Branch.
SEC. 119. MEALS OR LODGING FURNISHED FOR THE CONVENIENCE OF THE EMPLOYER.

There shall be excluded from gross income of an employee the value of any meals or lodging furnished to him by his employer for the convenience of the employer, but only if —

(1) in the case of meals, the meals are furnished on the business premises of the employer, or
(2) in the case of lodging, the employee is required to accept such lodging on the business premises of his employer as a condition of his employment.

In determining whether meals or lodging are furnished for the convenience of the employer, the provisions of an employment contract or of a State statute fixing terms of employment shall not be determinative of whether the meals or lodging are intended as compensation.

Upon the motion of Trustee Polk, seconded by Trustee Teeter the Board unanimously voted to direct President Snow to ask College Architect Bruce Anderson to begin a study and development of a campus plot plan showing future expansion in relation to buildings, walks, driveways, etc.

A general discussion of fraternity houses was held, but no action taken at this meeting.

The Arkansas Louisiana Gas Company is running another gas line to the college and President Snow was directed to file the necessary legal forms with board members signatures with Mr. H. L. Clark, Attorney for the gas company.

Trustee Polk made a motion, seconded by Trustee Parham that a dishwasher be purchased for the President's Home. The motion carried unanimously and Business Manager Harold Eidson was directed to take proper steps to purchase the dishwasher.

Business Manager Eidson gave a financial report and reviewed the work of the auditors who were presently at Arkansas State Teachers College.

Action on repairs to rest rooms in the Administration Building was postponed, pending further study.

There being no other items of business, the Board adjourned until legally called into session again.

James H. Flanagan, Chairman

Mrs. Rufus W. Morgan, Jr., Secretary