

HOWELL C. METTE

1928 - 2020

Howell C. Mette was born February 8, 1928 in Shamokin, Pennsylvania. He was truly a Renaissance man: music lover, Shakespeare scholar, law teacher, accomplished law professional, wonderful family man and a doer in his community. Howell grew up in Shamokin, Pennsylvania during the tumultuous days of WWII. His date of birth 1928 was significant in his life not because it preceded the crash of 1929 and the Great Depression, but because it dictated his avoidance of military service during WWII and the immediate post war years and permitted him to pursue his college and legal education in uninterrupted fashion, always a year younger than the ever present minimum age requirement of the military draft. 14 in the first significant year of the war 1942 and 17 in the close of the war in 1945.

Shamokin was a vibrant community during Howell's early years and he enjoyed an active life during high school, becoming an accomplished tuba player in the school marching

band and in an acclaimed dance band in the Shamokin area. It was in high school that he began a lifelong love affair with his future bride and lifelong companion Elizabeth who was valedictorian of their high school class. Howell admitted late in life that he was 10th in the high school class, the worst he would ever graduate through college, Law School and graduate school. Following high school he entered Dickinson College where he quickly became an academic star and joined the Sigma Chi fraternity. He continued his love of music at Dickinson playing again in the marching band and the College orchestra. He improved his high school academic performance graduating at the top of his class at Dickinson and being elected to Phi Beta Kappa. He was also elected to Omicron Delta Kappa in recognition of his academic and leadership qualities. After college he entered Dickinson Law School beginning a lifelong affiliation with the Law School. Again at the top of his class graduating in 1951, he was a member of the Law Review, Corpus Juris Society and the Sadler Law Club. Following graduation from the law school Howell was admitted to the NYU Law School's graduate school where he earned his LLM degree in 1952. After graduation from NYU Howell was

appointed to the faculty of Dickinson Law School to teach the first course in Federal Income Tax on individuals and corporations. Prior to that time income tax was not taught at the Law School. Simultaneously he was hired as an Assistant Attorney General for the Commonwealth of Pennsylvania under then Attorney General Robert E. Woodside, a former Dauphin County Judge and eventually Howell's partner in the firm now known as Mette, Evans & Woodside. It was during this period in his career that Howell became the "Father of the Sales Tax". In 1953 then Governor John Fine proposed a state income tax based upon a flat percentage of the tax payable under the Federal personal income tax. The proposal was submitted to Attorney General Woodside for review. Howell was assigned to review the proposed income tax with the understanding that the administration was counting on the proposed tax to provide needed revenue to balance the budget. Howell reviewed the uniformity provision in the state constitution and concluded that the proposed tax violated the uniformity requirement of the Pennsylvania State Constitution. His conclusions were reluctantly adopted in an Attorney General's Opinion 639 of

1953 and then Governor Fine's proposed new state income tax was dead.

Looking for the required additional revenue the administration turned to a new state sales tax and Howell was charged with drafting the new sales tax to provide the needed revenues. The new tax of course had legislatively proposed exemptions humorous described in a New Yorker magazine article, which legislative exemptions included ladies girdles and men's suspenders(parenthetically men's girdles and garters were not exempted) and nuts, in a bow to Mr. Peanut headquartered in Governor Fine's hometown of Wilkes Barre. The complete list of humorous exemptions inserted by the Legislature was noted in the New Yorker Magazine article.

Following his stint with the Attorney General Howell entered private practice with the then Harrisburg firm of Rhoads, Sinon and Reader where he was associate for over 15 years, specializing in corporate, individual, estate and gift tax matters. This was also a period when a growing family with 5 children

and his continued teaching load at the Dickinson Law School demanded large portions of off duty time.

By 1969 when Howell left Rhoads with 5 other associates at the firm, including your speaker, to form the firm now known as Mette, Evans & Woodside. By the time Howell had firmly established his reputation as a top tax professional, active in community affairs, bar association activities and business pursuits. He was soon to be President of the Dauphin County Bar Association, and was a trustee of the Pennsylvania Bar Insurance Fund and Trust Fund (79-92).

During his years at his own firm Howell continued to teach at the Dickinson Law School and was appointed a full professor in the adjunct faculty. In 1972 he was awarded an honorary LLD degree by the Law School for his contributions to the school. He retired from active teaching after 50 years of service and after the law school associated with Penn State.

Howell contributed to active management of his firm and active practice until well into his late 80's. He was a director of

many business corporations such as Berg Electronics, Green Ray Industries, Woolrich, Inc., Commerce Bank, Metro Bank and other business entities for many years.

He was involved with the Camp Hill Library for many years overseeing the initial move of the library from the high school and then the building and move to its present home in the Frederickson building.

Howell was an active practitioner and a top tax and estate lawyer until his retirement at the end of 2019. He was a founding member of the Dauphin County Tax Group, a fellow of the American College of Trust and Estate Counsel and voted as a Best Lawyer for every year until his retirement. At the firm he was always available for guidance in tax matters to his partners and associates. Such guidance was always accompanied by a humorous relevant story. Howell died January 11, 2020, two years to the day after the death of his wife, thus avoiding during his lifetime as a tax pro the dreaded required minimum distribution of his 401K pension.