

ST. LOUIS LAW REVIEW

Taxation—
 As a means of regulation..... 151
 Deduction of federal tax in assessment for state inheritance tax... 171
 Due process in retrospective excise taxes..... 119
 Impounding taxes by injunction..... 144
 Injunction against collection of..... 140
 Limitation upon imposition of retrospective taxes..... 109
 Of settlor of a private trust with power of control..... 275
 Of stock dividend as income..... 357
 On certificate of beneficial ownership at domicile of owner..... 177
 On inter vivos gifts..... 1
 On individuals on sales to partnerships..... 173
 Payment under protest..... 149
 Retrospective tax laws..... 1
 Situs of bank deposits..... 356
 Statutory enactment against enjoining collection of..... 140
 True tax distinguished from penalty..... 151

Torts—
 Deceit in sale of used car..... 341
 Liability for injuries caused by negligence of independent contrac-
 tor 359
 Negligence in preparation of foods..... 345
 Of corporations..... 267
 Release of joint tort-feasors..... 270

Trusts—
 Control by settlor and a beneficiary as affecting taxation..... 301
 Control by settlor and a trustee as affecting taxation..... 297
 Effect of reservation of powers by settlor..... 272
 Incidents of..... 276
 Reservation of a particular estate as affecting taxation..... 305
 Settlor's right to change beneficiary as affecting taxation..... 293
 Settlor's right to manage as affecting taxation..... 288
 Settlor's right to revoke as affecting taxation..... 282
 Statutes affecting trusts..... 278
 Taxation on..... 177
 Taxation on trust where settlor reserves control..... 275

Wages—
 Constitutionality of minimum wage legislation..... 335

Witnesses—
 Character evidence not admissible to impeach..... 265
 May be impeached for truth and veracity only..... 265

TABLE OF CASES COMMENTED ON

Ashton v. Cameron County Water Improvement District (1936) 56 S.
 Ct. 892..... 333
 Atterbury v. Brink's Express Co. (1936 Mo. App.) 90 S. W. (2d) 807.. 267
 Baltimore & Carolina Line, Inc. v. Redman (1935) 55 S. Ct. 890..... 87
 Blank, State ex rel. v. Gramling (1935 Wis.) 262 N. W. 614..... 354
 Bloecher v. Duerbeck (1935 Mo.) 92 S. W. (2d) 681..... 359
 Carter v. Carter Coal Co. (1936) 56 S. Ct. 855..... 338
 Chisolm v. Commissioner of Internal Revenue (1935) 79 F. (2d) 14... 173
 Coca Cola Bottling Co. v. Hill (1936 Ark.) 90 S. W. (2d) 210..... 345
 Corporation Commission of Okla. v. Cary (1935) 56 S. Ct. 300..... 163

INDEX

Gaines v. Board of Curators of Missouri U. (unreported).....	260
Gehrs, State ex rel. v. P. S. C. (1935 Mo.) 90 S. W. (2d) 390.....	332
Goodrich v. City National Bank & Trust Co. (1935) 270 Mich. 222, 258 N. W. 253.....	272
Graham v. White Phillips Co. (1935) 296 U. S. 27.....	161
Greenhalch v. Shell Oil Co. (1935) 78 F. (2d) 942.....	270
Hickman v. St. Louis Dairy Co. (1936 Mo.) 90 S. W. (2d) 177.....	345
Hill v. Martin, Commissioner (1935) 56 S. Ct. 278.....	175
Jones v. West Side Buick Auto Co. (1936 Mo. App.) 93 S. W. (2d) 1083	341
King, In re (D. C. Tenn. 1935) 11 F. Supp. 351.....	77
Koshland v. Helvering (1936) 56 S. Ct. 767.....	357
Lauf v. E. G. Shinner & Co. (1936) 82 F. (2d) 68.....	350
Lorimer v. McGreevy (1935 Mo. App.) 84 S. W. (2d) 667.....	81
McConnell v. Thomson (1936 Ind.) 200 N. E. 96.....	348
Marden v. Radford (1935 Mo.) 84 S. W. (2d) 947.....	91
Marx v. Marx (1935 Mo. App.) 88 S. W. (2d) 1018.....	255
Metropolitan Holding Co. Inc. v. Snyder (1935) 79 F. (2d) 263.....	79
Morehead v. People ex rel. Tiplado (1936) 56 S. Ct. 918.....	335
Parker et al. v. Granger et al. (1935 Cal.) 52 P. (2d) 226.....	352
Pearson v. Murray (1936 Md.) 182 Atl. 590	260
Rhode Island Bar Ass'n v. Automobile Service Association (R. I. 1935) 179 Atl. 139.....	76
Robinson v. Roberts (1935) 281 N. Y. Supp. 23.....	89
Rosing's Estate, In re (1935 Mo.) 85 S. W. (2d) 495.....	171
Selle v. Selle (1935 Mo.) 88 S. W. (2d) 877.....	262
Senior v. Braden (1935) 295 U. S. 422.....	177
State v. Williams (1935 Mo.) 87 S. W. (2d) 175.....	265
Tracy, In re (1936 Minn.) 266 N. W. 88.....	257
Vermillion v. Prudential Insurance Co. (1936 Mo. App.) 93 S. W. (2d) 45	342
Vitale v. Duerbeck (1935 Mo.) 92 S. W. (2d) 691.....	360
West v. Chesapeake & Potomac Telephone Co. (1935) 55 S. Ct. 894....	168
Wheeling Steel Co. v. Fox (1936) 56 S. Ct. 773.....	356
Williams v. St. L. & S. F. Ry. Co. (1935 Mo.) 85 S. W. (2d) 624.....	166
W. B. Worthen Co. v. Kavanaugh (1935) 55 S. Ct. 555.....	84

