

BOOK REVIEW

JUDSON ON TAXATION.

SECOND EDITION.

Judson on Taxation, second edition, by Frederick N. Judson, of St. Louis Bar, F. H. Thomas Law Book Company, St. Louis, 1917.

Mr. Frederick N. Judson, of the St. Louis Bar, has published the second edition of his work on "Taxation." The first edition of the book was published in 1903. Since that date much legislative action has been taken on this subject and much judicial thought has been given to the question. Some of the states have amended their constitutions in regard to taxation, and many have revised their tax systems, and nearly all have erected Tax Boards or Commissions, with varied powers and wide discretion.

The Congress has also passed tax statutes so far-reaching as to engage the attention of almost every wage earner as well as property owner; so that any book on taxation written a decade ago must perforce be, not only revised, but practically rewritten to be of any use to the profession or laity.

Mr. Judson has practically rewritten his book in the light of the many constitutional and statutory changes on the subject. The title page of the book seems to accurately express its scope. It is there classified as "A Treatise on the Power of Taxation, State and Federal, in the United States."

What the United States Government has the power to tax as contradistinguished from what the State Governments have the power to tax, is discussed, analyzed, and defined; and this discussion and analysis is based on all the leading cases determined by the Supreme Court of the United States.

The delicate and intricate question of the power of State Governments to classify property for the purpose of taxation and still square with the State and National Constitutions, is illuminated by the author's discussion. So also is the State's power to tax Federal and quasi-Federal agencies treated and illuminated by controlling decisions.

What is and what is not, for the purpose of taxation, interstate commerce is thoroughly treated. This vexed question, together with the question as to where the ever-vanishing line of taxation by the State or Federal agencies should be drawn, it seems to have been the earnest endeavor of the author to clarify. The book in this respect

is a decided contribution to the jurisprudence of these questions.

A commendable feature of the book is its usefulness to the practitioner. Of course, every lawyer knows that a detailed discussion of the statute tax law of every State would involve a work of cyclopaedic proportions. This has not been attempted; but the Appendix contains the constitutional provisions in regard to taxation of every State in the Union, together with an analysis of its general taxing scheme, and the sources of information where its tax procedure and tax provisions may be accurately ascertained in detail. The Appendix also contains the verbatim Federal Income Tax as it is at present enforceable. This Income Tax Law is annotated to that extent which its newness permits.

There is also published the War Revenue Act of 1917.

The industry of the author is indicated by the citation of some fifteen hundred cases. The Federal cases cited are dated, which is a concise and accurate way of showing the historical development of the subject.

We think that this book will be helpful to practitioners and a useful guide to legislators, both national and state, when dealing with a subject vital to the life of the community.

In his preface the author makes acknowledgment of "efficient assistance" rendered by Mr. Eustace C. Wheeler of the St. Louis Bar.

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