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Editorial Notes

CONTRIBUTORS TO THIS ISSUE

TYRRELL WILLIAMS, whose Missouri annotations to the *Restatement of the Law of Contracts* of the American Law Institute are continued in this issue, is Professor of Law at Washington University. Professor Williams received his A.B. degree from Princeton University in 1898, and received his LL.B. degree from Washington University in 1900. He is a charter member of the American Law Institute.

GLENN AVANN McCLEARY, who contributes *Liability of an Employer for the Negligence of an Independent Contractor in Missouri*, received his J.D. degree from the University of Michigan in 1924. He is Professor of Law at the University of Missouri.

THE SCHOOL OF LAW

In connection with the commencement exercises, it was announced that George Winslow Simpkins, Stanley M. Richman, and Alfred W. Petschaft had been graduated with final honors in the School of Law. The Alumni Prize for maintaining the highest scholastic average during the entire three year course of study was awarded to George Winslow Simpkins. Mr. Simpkins also was the recipient of the Richard Wagner Brown Prize, awarded annually to the member of the graduating class who, in the estimation of the faculty, best exemplifies the qualities of scholarship, leadership and character. The Mary Hitchcock Thesis Prize was won by Louis Shanfeld, with honorable mention to David Priwer.

Notes

AVAILABILITY OF INJUNCTION TO PREVENT THE ASSESSMENT OR COLLECTION OF A FEDERAL TAX

Historically courts of equity reluctantly granted injunctions as preventive relief against the levy, assessment or collection of a tax. Their reluctance was based on a conviction that courts should not embarrass or delay officers in the collection of the revenue necessary for the existence of government. Judges thought it more desirable that the collection of taxes be speedy, than that justice be speedily given to individuals.¹ The temporary inconvenience the individual suffered in paying a controverted tax and litigating his rights in a subsequent suit for recovery was held a far less grave consequence than the possible chaos which would ensue should the hands of tax officials be tied by indiscriminate use of preventive equitable processes. But this reluctance did not in any sense amount to a prohibition on the jurisdiction of courts of equity. It has not meant that an injunction could not

¹ Cooley, *Taxation* (4th ed. 1924) vol. 4, Sec. 1640 et seq.; 4 Pomeroy, *Equity Jurisprudence* (3rd ed.) sec. 1779; High, *Injunctions* (4th ed. 1905) vol. 1, Sec. 485; note, 10 *Col. Law Rev.* 564; *State Railroad Tax Cases* (1875) 92 U. S. 575.