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State and Local Taxation by Jerome R. Hellerstein

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BOOK REVIEWS -- Continued

It is hard to see how any dictionary can be more interesting than this one is.

W. LEWIS ROBERTS

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STATE AND LOCAL TAXATION. By Jerome R. Hellerstein. New York, 1952. Pp. v, 871.

Professor Hellerstein has prepared a case book which is unusually valuable for the person interested in tax problems as such rather than in legal problems as such. This is true notwithstanding the fact that the book apparently deals as effectively with the legal problems as do available competitive books. It may be helpful to point to some of the distinctive characteristics of this volume as compared with others which the reviewer has examined.

In the first place, the author takes a broader view of education for the practice of tax law than do most persons who have prepared case books. This is reflected in the selection of case material and in the character of the notes and of the bibliographical materials supplied. These are broad enough to take account of literature in economics and tax administration generally and on the whole to link problems of policy with problems of law. For example, the author employs effectively not only law journal articles but also the literature of the National Tax Association, The Tax Institute, the economics text book, and the journal authors. Whether this characteristic will prove important for legal education will depend on the outlook of the instructor. In any event, it is exceedingly useful to the general tax student confronted alike with economic, administrative, and legal (especially constitutional) issues.

In the second place, the author employs a broader variety of legal materials than do most other writers of case books. This book reflects the usual up-to-date array of materials on federal constitutional restrictions on the state taxing power with the exception that the cases appear to be selected on a somewhat different basis. It includes a very much larger number of state cases dealing with particular aspects of state tax law than do other books. The volume is expressly designed for use in conjunction with the tax statutes of particular states and is conceived as more or less all-inclusive. The author apparently has deliberately included more subject matter than the typical course in

BOOK REVIEWS — Continued

the law of state and local taxation would use, so that the individual instructor can dovetail the subject matter with particular statutes and omit locally irrelevant material.

Thirdly, the Hellerstein case book is more usable for reference purposes than any other the reviewer has seen. This utility stems partly from the outlook described previously but partly from an apparently studied effort to select cases to deal with the most usual legal problems of state and local taxation and to fill gaps with editorial notes. The scope is approximately as broad as the problem. If any reservation is required, it is that the volume is, in this respect, much more adequate in relation to state problems than in relation to local nonproperty tax problems.

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CIVIL PROCEDURE OF THE TRIAL COURT IN HISTORICAL PERSPECTIVE. By Robert Wyness Millar. New York, The National Conference of Judicial Councils, 1952. Pp. xvi, 534, incl. index.

Civil procedure has the center of the stage in Kentucky today. That being so, no single volume yet published, save the new Kentucky Rules of Civil Procedure themselves, is likely to be of more immediate value and importance to the Kentucky practitioner than this one. For no other book is likely to offer more timely understanding and help on the eve of the Rules' effective date.

Procedure has been basic in the Anglo-American system of justice since time immemorial. From the position of supreme and undue importance it occupied when the substantive law could be said to be "secreted in the interstices of procedure", it has gradually been developed and improved to the point where it is becoming not only the means of achieving the disposition of lawsuits but an affirmative aid in the achievement of justice. It is a far cry from Anglo-Saxon compurgation, and from the mediaeval forms of action, where the most meritorious cause could be irrevocably lost by a formalistic error of no defensible consequence whatever, to the philosophy behind the procedural developments of the mid-twentieth century in America. Yet I venture to assert that the latter philosophy is fully understandable only to him who is familiar with at least the broad outlines of the development of procedure through the long years; in other words, to