

INDEX

ABATEMENT. See **Taxation**, II, (A), 16.

ACCOUNTS. See **Constitutional Law**, X, (A), 1; **Taxation**, II, (A), 8-9.

ACCRETION AND AVULSION. See **Boundaries**.

ADMINISTRATIVE REGULATIONS. See **Statutes**, 3-4.

ADMIRALTY. See **Jurisdiction**, IV, 1.

1. *Death. Seaman.* Merchant Marine Act, § 33, applies to stevedore unloading foreign ship. *Uravic v. F. Jarka Co.*, 234.

2. *Charter Party. Deck Load.* Liability for loss caused by collapse of stanchions erected by charterer. *Oxford Paper Co. v. The Nidarholm*, 681.

AGENTS. See **Constitutional Law**, X, (A), 1-2.

ALIENS. See **Constitutional Law**, VIII, 1-2.

AMENDMENT. See **Constitutional Law**, II, 1-2; IX; XII; **Statutes**, 5-6.

ANTI-TRUST ACTS.

1. *Sherman Act. Motion Pictures.* Standard Exhibition Contract and Rules of Arbitration held violation. *Paramount Famous Lasky Corp. v. United States*, 30.

2. *Id.* Distributors' agreement requiring assumption by exhibitor of film service contracts of predecessor held violation. *United States v. First National Pictures*, 44.

3. *Defenses.* Reasonableness of practices; motive. *Paramount Famous Lasky Corp. v. United States*, 30.

4. *Actions for Damages.* Sufficiency of evidence; proximate cause; findings of jury. *Story Parchment Co. v. Paterson Parchment Paper Co.*, 555.

ARBITRATION. See **Anti-Trust Acts**, 1.

ASSIGNMENTS OF ERROR. See **Jurisdiction, II, (B), 5.**

AUTOMOBILES. See **Constitutional Law, IV, 1; VII, 2; X, (B), 2.**

BANKRUPTCY.

Mortgage Liens. Jurisdiction of bankruptcy court exclusive after adjudication. *Isaacs v. Hobbs Tie & T. Co.*, 734.

BANKS AND BANKING. See **Constitutional Law, X, (A), 5.**

BILLS AND NOTES. See **Forgery; Interstate Commerce Acts, 1.**

BONDS. See **Constitutional Law, I, 7; Taxation, II, (A), 1.**

BOUNDARIES.

Rivers. Accretions and avulsions. *Louisiana v. Mississippi*, 458.

CARRIERS. See **Interstate Commerce Acts.**

CERTIFICATION. See **Jurisdiction, II, (B), 1.**

CERTIORARI. See **Jurisdiction, II, (B), 2-5.**

CHARTER PARTY. See **Admiralty, 2.**

CHECK. See **Interstate Commerce Acts, 1.**

CLAIMS. See **Patents for Inventions; United States.**

COMMERCE. See **Constitutional Law, V, 1-3.**

COMMISSIONS. See **Constitutional Law, X, (A), 7.**

COMMON LAW. See **Constitutional Law, I, 2; Jurisdiction, IV, 1.**

COMMUNITY PROPERTY. See **Taxation, I, 3; II, (A), 4-5.**

COMPENSATION. See **Constitutional Law, VIII, 1-3.**

CONGRESS. See **Constitutional Law, II, 1; III, 1.**

CONSERVATION. See **Constitutional Law, X, (B), 5-6.**

CONSTITUTIONAL LAW. See **Interstate Commerce Acts; Statutes, 2-4; Taxation.**

- I. In general, 911.
- II. Amendment of Constitution, p. 911.
- III. Taxing Power, p. 911.
- IV. Judicial Power, p. 912.
- V. Commerce Clause, p. 912.
- VI. Contract Clause, p. 912.
- VII. Fourth Amendment, p. 912.

CONSTITUTIONAL LAW—Continued.

- VIII. Fifth Amendment, p. 912.
IX. Tenth Amendment, p. 913.
X. Fourteenth Amendment.
 (A) Due Process Clause, p. 913.
 (B) Equal Protection Clause, p. 914.
 (C) Privileges and Immunities, p. 914.
XI. Sixteenth Amendment, p. 914.
XII. Eighteenth Amendment, p. 914.
- I. In General.
1. *Principles of Construction.* Words and phrases; normal meaning. *United States v. Sprague*, 716.
2. *Id.* Provision as to trial by jury must be interpreted in light of common law. *District of Columbia v. Colts*, 63.
3. *Attacking Statute.* Presumption of constitutionality. *O'Gorman & Young, Inc., v. Hartford Fire Ins. Co.*, 251.
4. *Id.* Though valid when adopted, statute may become invalid through confiscatory operation. *Abie State Bank v. Bryan*, 765.
5. *Instrumentalities of Government.* *Mails.* Carrier using property for transportation of mails not exempt from state taxation. *Alward v. Johnson*, 509.
6. *Id.* *Copyrights.* Franchise tax measured by net income including royalties from copyrights valid. *Educational Films Corp. v. Ward*, 379.
7. *Id.* *Municipal Bonds.* Profits from sale not exempt from federal income tax. *Willcuts v. Bunn*, 216.
8. *Pardoning Power.* Mitigation of sentence by court at same term not usurpation of. *United States v. Benz*, 304.
- II. Amendment of Constitution.
1. *Mode of Ratification.* Choice of two modes prescribed by Article V is in sole discretion of Congress. *United States v. Sprague*, 716.
2. *Id.* Validity of Eighteenth Amendment; effect of Tenth Amendment. *Id.*
- III. Taxing Power. See I, 7, *supra*; Taxation.
1. *Subjects of Taxation.* Power of Congress to select and qualify. *Crooks v. Harrelson*, 55.
2. *Uniformity of Taxation.* Requirement is geographic, not intrinsic. *Poe v. Seaborn*, 101.

CONSTITUTIONAL LAW—Continued.**IV. Judicial Power.** See I, 8, *supra*; **Jurisdiction.**

1. *Trial by Jury.* Reckless driving endangering property and individuals as "crime." *District of Columbia v. Colts*, 63.
2. *Id.* Provision must be interpreted in light of common law. *Id.*

V. Commerce Clause.

1. *Federal Power. Scope.* Subject to other constitutional limitations and guarantees. *United States v. Chicago, M., St. P. & P. R. Co.*, 311.
2. *State Power. Foreign Corporations.* Provision of state constitution denying right to do local public service business valid. *Railway Express Agency v. Virginia*, 440.
3. *Id.* Statute operating as burden on right to sue resident for payment of interstate shipment invalid. *Furst v. Brewster*, 493.
4. *Telephone Rates.* How regulated where business both interstate and intrastate. Valuation of property separately for each class of business. *Smith v. Illinois Bell Tel. Co.*, 133.

VI. Contract Clause.

- Trust Deeds.* Where fully executed, vested rights may not be impaired by subsequent legislation. *Coolidge v. Long*, 582.

VII. Fourth Amendment.

1. *Construction.* Should be liberal. *Go-Bart Importing Co. v. United States*, 344.
2. *Search and Seizure.* Validity of search without warrant but upon probable cause of automobile for liquor illegally possessed or transported. *Husty v. United States*, 694.
3. *Id.* Evidence held to require finding that search was unreasonable and not justified by right to arrest. *Go-Bart Importing Co. v. United States*, 344.
4. *Warrants. Probable Cause.* Issuance upon complaint verified merely on information and belief and not stating offense invalid. *Id.*

VIII. Fifth Amendment.

1. *Eminent Domain. Just Compensation.* Requirement applies to property of alien friend. *Russian Volunteer Fleet v. United States*, 481.
2. *Id.* Rights of alien friend not affected by status of our citizens in courts of his country nor by fact that regime there is not recognized here. *Id.*

CONSTITUTIONAL LAW—Continued.

3. *Eminent Domain. Taking.* Government's requisition of power, depriving lessee of water rights, held taking requiring compensation. *International Paper Co. v. United States*, 399.

IX. Tenth Amendment.

Effect. In relation to mode of ratification of amendments. *United States v. Sprague*, 716.

X. Fourteenth Amendment.**(A) Due Process Clause.**

1. *Conveyances of Property. Retroactive Tax.* Statute imposing excise upon succession which was complete prior to enactment invalid. *Coolidge v. Long*, 582.

2. *Id.* Succession of remaindermen under trust deed held complete though without present right to possession and enjoyment. *Id.*

3. *Transfer Tax. Intangibles.* Indebtedness on unsecured open account subject to tax only at domicile of deceased owner. *Beidler v. South Carolina Tax Comm.*, 1.

4. *Road Tax.* Valid as applied to railroad having part of line and other property in district, when laid generally on all property there on ad valorem basis. *Memphis & Charleston Ry. Co. v. Pace*, 241.

5. *Banking.* Validity of Nebraska Bank Guaranty Law. *Abie State Bank v. Bryan*, 765.

6. *Fire Insurance Companies.* Business is one affected with public interest and State may regulate rates and relations of those engaged therein. *O'Gorman & Young, Inc., v. Hartford Fire Ins. Co.*, 251.

7. *Id.* Statute forbidding allowance of commission greater than allowed to any other agent of company in State on same class of risks, valid. *Id.*

8. *Railroad Crossings.* Statute requiring railroad to provide underground cattle-pass merely for convenience of farmer owning land on either side of right of way invalid. *Chicago, St. P., M. & O. Ry. Co. v. Holmberg*, 162.

9. *Intrastate Telephone Rates.* Adequacy of, how tested where property used also for interstate messages. *Smith v. Illinois Bell Tel. Co.*, 133.

CONSTITUTIONAL LAW—Continued.(B) **Equal Protection Clause.**

1. *Taxation. Classification.* State may make reasonable classifications and lay appropriate taxes. *Alward v. Johnson*, 509.
2. *Id.* Property tax on carrier by motor vehicle measured by gross receipts and assessed at higher rate than other property valid. *Id.*
3. *Id. Corporations.* Tax on shareholder where less than 75% of property of corporation is taxable in State valid. *Klein v. Board of Tax Supervisors*, 19.
4. *Road Tax.* Valid as applied to railroad having part of line and other property in district, when laid generally on all property on ad valorem basis. *Memphis & Charleston Ry. Co. v. Pace*, 241.
5. *Conservation of Game.* Statute forbidding location of duck blinds within 250 yards of adjoining riparian land without consent of owner valid. *Wampler v. Lecompte*, 172.
6. *Id.* Mere fact that law does not apply uniformly to all waters of State does not render it invalid. *Id.*
7. *Procedure. Venue.* Statute allowing suits against corporations in county where cause of action arose and against individuals only in counties where they reside valid. *Bain Peanut Co. v. Pinson*, 499.

(C) **Privileges and Immunities.**

Right to Sue. Denial to foreign corporation of permit to do local public service business does not violate right to sue in federal court. *Railway Express Agency v. Virginia*, 440.

XI. Sixteenth Amendment. See **Taxation**.

XII. Eighteenth Amendment. See **Prohibition Act**.

Validity. Amendment held part of Constitution by lawful proposal and ratification. *United States v. Sprague*, 716.

CONTRACTS. See **Admiralty**, 2; **Anti-Trust Acts**, 1-2; **Constitutional Law**, VI; **Damages**; **Jurisdiction**, V.

COPYRIGHTS. See **Constitutional Law**, I, 6; **Taxation**.

CORPORATIONS. See **Constitutional Law**, V, 2; X, (B), 3, 7, (C); **Jurisdiction**, I, 3; **Taxation**.

1. *Nature of Interests.* Property of corporation and that of stockholders in shares are distinct. *Beidler v. South Carolina Tax Comm.*, 1; *Klein v. Board of Tax Supervisors*, 19.

CORPORATIONS—Continued.

2. *Principal and Subsidiary Companies.* Relationship; independent though in system. *Smith v. Illinois Bell Tel. Co.*, 133.

COURT OF CLAIMS. See **Jurisdiction**, V.**COURTS.** See **Constitutional Law**, IV, 1-2; X, (C); **Jurisdiction**.

Federal Courts. State Statutes. Construction where decisions of highest state court are conflicting. *Concordia Ins. Co. v. School District*, 545.

CRIMINAL LAW. See **Constitutional Law**, IV, 1; **Forgery**, 1-2; **Prohibition Act**, 1-6.

Amending Sentence. District court has power to mitigate sentence at same term, though defendant has been committed. *United States v. Benz*, 304.

CROSS-EXAMINATION. See **Witnesses**, 1-2.**DAMAGES.** See **Anti-Trust Acts**, 4.

1. *Certainty.* Recovery not precluded where amount only of damages is uncertain. *Story Parchment Co. v. Paterson Parchment Paper Co.*, 555.

2. *Interest on Damages.* Allowance from date when liability accrued. *Concordia Ins. Co. v. School District*, 545.

DEATH. See **Admiralty**, 1.**DEEDS.** See **Constitutional Law**, VI.**DEMURRER.** See **Pleading**.**DISCLAIMER.** See **Patents for Inventions**, 4.**DISCRIMINATION.** See **Constitutional Law**, X (B); **Interstate Commerce Acts**, 2, 4.**EMINENT DOMAIN.** See **Constitutional Law**, VIII, 1-3.

Exercise of Power. Requisition of electrical power by Secretary of War under National Defense Act. *International Paper Co. v. United States*, 399.

ESTATE TAX. See **Taxation**, II, (B).**EVIDENCE.** See **Anti-Trust Acts**, 4; **Constitutional Law**, VII, 3; **Judicial Notice**; **Jurisdiction**, IV, 5; **Prohibition Act**, 4; **Taxation**, II, (A), 12; **Witnesses**.

EXECUTORS AND ADMINISTRATORS. See **Taxation, II, (B).**

Expenses of Administration. In Missouri real estate can not be sold to pay. *Crooks v. Harrelson*, 55.

FISH AND GAME. See **Constitutional Law, X, (B), 5-6.**

FORFEITURE. See **Prohibition Act, 3.**

FORGERY.

1. *Government Draft.* Forged endorsement of payee's name is violation of § 29 but not of § 148 of Criminal Code. *Prussian v. United States*, 675.

2. *Indictment. Sufficiency.* Under § 29 need not allege intent to defraud. *Id.*

GRADE CROSSINGS. See **Constitutional Law, X, (A), 8.**

HUSBAND AND WIFE. See **Taxation, I, 3; II, (A), 5-6.**

INCOME TAX. See **Taxation, II, (A), 1-20.**

INDICTMENTS. See **Forgery, 2; Prohibition Act, 1, 5.**

INFRINGEMENT. See **Patents for Inventions.**

INJUNCTIONS. See **Jurisdiction, I, 2.**

Suits Between States. Diversion of Waters. Injunction to restrain proposed diversions does not lie where threatened injury is remote. *Connecticut v. Massachusetts*, 660.

INSURANCE. See **Constitutional Law, X, 6-7; Damages.**

Fire Insurance. Waivers. Provision in policy that waivers must be in writing does not apply to waiver of things required to be done after loss occurs. *Concordia Ins. Co. v. School District*, 545.

INTEREST. See **Damages, 2; Patents for Inventions, 6; Taxation, II, (A), 10, 13.**

INTERNATIONAL LAW. See **Admiralty, 1; States.**

INTERSTATE COMMERCE ACTS. See **Jurisdiction, IV, 2-4.**

1. *Payment of Charges.* Carrier not forbidden by Act to accept payment by check, and liability in case of unjustifiable delay in presentment depends on general law. *Fullerton Lumber Co. v. Chicago, M., St. P. & P. R. Co.*, 520.

INTERSTATE COMMERCE ACTS—Continued.

2. *Private and Office Cars. Discrimination.* Validity of order of Commission forbidding free hauling by carrier of cars other than its own. *Louisville & N. R. Co. v. United States*, 740; *Kansas City Southern Ry. Co. v. United States*, 760.
3. *Divisions of Joint Rates.* Prescribing on average or group basis; reasonableness; evidence. *Beaumont, S. L. & W. Ry Co. v. United States*, 74.
4. *Intrastate Rates.* Protection of interstate commerce from unjust discrimination; invalidity of order fixing statewide level; finding; evidence. *Florida v. United States*, 194.
5. *Safety Appliance Acts.* Penalties not enforceable against carrier's officers or agents. *Sherman v. United States*, 25.
6. *Issuance of Securities.* Commission's order authorizing issuance cannot be made to depend upon collateral condition, relating to compensation of reorganization managers, which is beyond its authority to impose. *United States v. Chicago, M., St. P. & P. R. Co.*, 311.
7. *Telephone Companies.* Function of Commission with respect to property used in interstate business. *Smith v. Illinois Bell Tel. Co.*, 133.

JONES ACT. See **Prohibition Act**, 1, 6.

JUDICIAL NOTICE.

State Statutes. Judicial notice of by this Court. *Abie State Bank v. Bryan*, 765.

JURISDICTION. See **Bankruptcy; Procedure; Taxation**, II, (A), 19.

- I. In General, p. 918.
- II. Jurisdiction of this Court.
 - (A) Original Jurisdiction, p. 918.
 - (B) Appellate Jurisdiction Generally, p. 918.
 - (C) Over State Courts, p. 919.

III. Jurisdiction of Circuit Courts of Appeals, p. 919.

IV. Jurisdiction of District Courts, p. 919.

V. Jurisdiction of Court of Claims, p. 919.

References to particular subjects under this title:

Admiralty, IV, 1.

Assignments of Error, II, (C), 5.

Certificate, II, (B), 1.

JURISDICTION—Continued.

Certiorari, II, (B), 2.
Common Law Remedies, IV, 1.
Evidence, III; IV, 5.
Finality of Judgments, II, (C).
Injunctions, I, 2.
Interstate Commerce Commission, IV, 2-4.
Parties, I, 3.
Record, I, 1.
Scope of Review, II, (B), 3-5.
States, II, (A); V.
Summary Jurisdiction, III; IV, 5.
Supplemental Bill, IV, 3.
Three Judge Court, I, 2.
United States, V.
Urgent Deficiencies Act, IV, 2-4.
Venue, IV, 4.

I. In General.

1. *Presenting Question.* Where contained in record though not raised by parties. *Stratton v. St. Louis Southwestern Ry Co.*, 10.
2. *Injunction. Three Judge Court.* Purpose and effect of Jud. Code, § 266; decree by single judge invalid; consent of parties; disposition of appeal. *Id.*
3. *Parties. Real Party in Interest.* Principal and subsidiary corporation. *Smith v. Illinois Bell Tel. Co.*, 133.

II. Jurisdiction of this Court.**(A) Original Jurisdiction.**

Suits Between States. Court exercises power to control conduct of State only where threatened invasion of rights is of serious magnitude and established by clear and convincing evidence. *Connecticut v. Massachusetts*, 660.

(B) Appellate Jurisdiction Generally.

1. *Certificate.* Questions which are academic or of objectionable generality will not be answered. *White v. Johnson*, 367; *American Bond & M. Co. v. United States*, 374.
2. *Certiorari.* On rehearing of this cause, the Court adheres to the view that the writ should be dismissed for want of jurisdiction. *Broad River Power Co. v. So. Carolina ex rel. Daniel*, 187.
3. *Scope of Review.* Court need not consider objections to judgment raised by respondent who did not ask certiorari. *Oxford Paper Co. v. The Nidarholm*, 681.

JURISDICTION—Continued.

4. *Id.* Respondent without cross-petition may invoke as an additional ground for sustaining judgment one which lower court found against him. *Langnes v. Green*, 531; *Story Parchment Co. v. Paterson Parchment Paper Co.*, 555.

5. *Id.* Assignments of error not considered on appeal below may be disposed of here. *Story Parchment Co. v. Paterson Parchment Paper Co.*, 555.

(C.) Over State Courts.

Finality of Judgment. Dismissal by state supreme court "for want of jurisdiction" of application for writ of error to review judgment upholding constitutionality of statute *held* in effect an affirmation of the judgment and reviewable here. *Bain Peanut Co. v. Pinson*, 499.

III. Jurisdiction of Circuit Courts of Appeals.

Over District Court. When and as to whom order denying motion to suppress evidence is final and appealable. *Go-Bart Importing Co. v. United States*, 344.

IV. Jurisdiction of District Courts. See I, 2, *supra*.

1. *Admiralty Jurisdiction.* District Court's failure to dissolve restraining order so as to preserve common law remedy in state court was abuse of discretion. *Langnes v. Green*, 531.

2. *Urgent Deficiencies Act.* Part of report of Interstate Commerce Commission which was merely directory *held* not an "order" within jurisdiction conferred by Act. *United States v. Atlanta, B. & C. R. Co.*, 522.

3. *Id.* Lack of jurisdiction in such case not cured by bringing suit in form of supplemental bill. *Id.*

4. *Id.* Jurisdiction and venue of suit to set aside order of Commission; effect of suit for same relief pending in other district. *Kansas City Southern Ry. Co. v. United States*, 760.

5. *Summary Jurisdiction.* Suppression of evidence. *Go-Bart Importing Co. v. United States*, 344.

V. Jurisdiction of Court of Claims.

State Taxes. Suit by State against the United States to recover privilege tax based on sale of surplus power generated at government hydro-electric plant in State *held* not within jurisdiction. *Alabama v. United States*, 502.

JURY. See Anti-Trust Acts, 4; Constitutional Law, I, 2; IV, 1-2.

LIENS. See **Bankruptcy.**

LIMITATIONS. See **Taxation, II, (A), 14-20.**

MAILS. See **Constitutional Law, I, 5.**

MERCHANT MARINE ACT. See **Admiralty, 1.**

MORTGAGES. See **Bankruptcy.**

MOTION PICTURES. See **Anti-Trust Acts, 1-3.**

MOTIVE. See **Anti-Trust Acts, 3.**

NATIONAL DEFENSE ACT.

Construction. As authority for taking of water rights by Secretary of War through requisition of electrical power. *International Paper Co. v. United States*, 399.

NEGOTIABLE INSTRUMENTS. See **Interstate Commerce Acts, 1; Forgery.**

OBsolescence. See **Taxation, II, (A), 11-12.**

OWNERSHIP. See **Taxation, I, 3; II, (A), 6.**

PARDONING POWER. See **Constitutional Law, I, 8.**

PARTIES. See **Jurisdiction, I, 2-3.**

PATENTS FOR INVENTIONS.

1. *Validity. Invention.* Patent No. 1,128,145 (Claim 25), for machine for making box blanks, invalid for want of invention. *Saranac Automatic Machine Corp. v. Wirebounds Patents Co.*, 704.

2. *Id.* McMichael patent No. 1,127,660, for improvements in methods and apparatus for transporting and treating concrete, invalid for want of invention. *Powers-Kennedy Contracting Corp. v. Concrete Mixing & C. Co.*, 175.

3. *Id.* Patents Nos. 1,379,224 and 1,507,440, for improvements in devices for dog races, *held*, respectively, valid and not infringed, and void for want of invention. *Smith v. Magic City Kennel Club*, 784.

4. *Id. Disclaimer.* Patentee must disclaim invalid part of patent without unreasonable neglect or delay. *Ensten v. Simon, Ascher & Co.*, 445.

PATENTS FOR INVENTIONS—Continued.

5. *Infringement.* Hopkins patent No. 1,271,529, for improvement in acoustic devices, *held* narrowly construed, if valid, and not infringed by certain types of radio loud speakers. *Lektophone Corp. v. Rola Co.*, 168.

6. *Infringement. Compensation.* Interest on amount of damages allowable in suit against United States. *Waite v. United States*, 508.

PAYMENT. See **Interstate Commerce Acts**, 1.**PENALTIES.** See **Interstate Commerce Acts**, 5; **Prohibition Act**, 6; **Taxation**, I, 1.**PLEADING.**

Demurrer. Admits allegations sufficiently pleaded. *Concordia Ins. Co. v. School District*, 545.

PRESUMPTIONS. See **Constitutional Law**, I, 3.**PRIVILEGES AND IMMUNITIES.** See **Constitutional Law**, X, (C).**PROBABLE CAUSE.** See **Constitutional Law**, VII, 4.**PROCEDURE.** See **Constitutional Law**, X, (B), 7; **Pleading**; **Jurisdiction**.

1. *Review. Record.* Court not required to go outside record to consider questions. *Various Items of Personal Property v. United States*, 577.

2. *Bills of Exceptions. Necessity.* Failure to enter exception to order overruling pleas of former jeopardy and *res judicata* does not preclude their consideration on review. *United States v. La Franca*, 568.

3. *Stay Pending Appeal.* Discretion of district court to stay enforcement of rate divisions pending appeal from dismissal. *Beaumont, S. L. & W. Ry. Co. v. United States*, 74.

4. *Invalid Decree.* Proper disposition of appeal from. *Stratton v. St. Louis Southwestern Ry. Co.*, 10.

PROHIBITION ACT. See **Constitutional Law**, VII, 2-3; XII; **Taxation**, II, (A), 11-12.

1. *Offenses. Jones Act.* Adds no new offense and requires no additional allegations in indictment. *Husty v. United States*, 694.

PROHIBITION ACT—Continued.

2. *Id. Willis-Campbell Act.* Civil action to recover taxes barred under § 5 by prior conviction for criminal offense involving same transactions. *United States v. La Franca*, 568.
3. *Id. Forfeiture proceeding under R. S. §§ 3257 and 3281 not barred under § 5 by prior conviction of owner of conspiracy to violate National Prohibition Act. Various Items of Personal Property v. United States*, 577.
4. *Diversion of Distilled Spirits.* Evidence showed diversion to beverage purposes under Revenue Act of 1918, § 600 (a). *Id.*
5. *Indictments. Sufficiency.* Failure to state specifically amount of liquor and time and place of offenses charged under § 32 of Prohibition Act does not invalidate indictment. *Husty v. United States*, 694.
6. *Penalties. Jones Act.* Possession in connection with illegal transportation, and former conviction for illegal possession, as justification for heavy sentence under Jones Act for the illegal transportation. *Id.*

PROXIMATE CAUSE. See **Anti-Trust Acts**, 4.**PUBLIC UTILITIES.** See **Constitutional Law**, X, (C); **Interstate Commerce Acts**.

1. *Telephone Companies.* Facts to be found in testing adequacy of rate fixed for local service of subsidiary company forming unit in country-wide system; separation of intrastate from interstate commerce; effect of intercorporate relations; equipment purchases; charges by parent company; depreciation. *Smith v. Illinois Bell Tel. Co.*, 133.
2. *Suit to Enjoin Rates.* Proper party plaintiff; adequacy of rates to be determined for each year while injunction operated. *Id.*
3. *Id. Decree of District Court enjoining, as inadequate, rates imposed on public utility, affirmed here, in absence of adequate reason for disapproving findings. Railroad Commission v. Maxcy*, 249.
4. *Fixing Rates.* Subsidiary company; reasonableness of expenditures; advantages as member of system. *Smith v. Illinois Bell Tel. Co.*, 133.

RADIO ACT. See **Jurisdiction**, II, (B), 1.**RAILROADS.** See **Constitutional Law**, X, (A), 8; **Interstate Commerce Acts**.

RATES. See **Constitutional Law**, X, (A), 6; **Interstate Commerce Acts**, 3-4; **Procedure**, 3; **Public Utilities**, 1-3.

RATIFICATION. See **Constitutional Law**, II, 1-2; IX; XII.

RECKLESS DRIVING. See **Constitutional Law**, IV, 1.

REPEAL. See **Statutes**, 6.

RESIDENCE. See **Witnesses**, 1.

RIPARIAN OWNERS. See **Constitutional Law**, X, (B), 5.

RIVERS. See **Boundaries**.

SAFETY APPLIANCE ACTS. See **Interstate Commerce Acts**, 5.

SEARCH AND SEIZURE. See **Constitutional Law**, VII, 2-4.

SENTENCE. See **Constitutional Law**, I, 8; **Criminal Law**.

SHERMAN ACT. See **Anti-Trust Acts**.

STATES. See **Boundaries**; **Injunctions**; **Jurisdiction**, II, (A).

Diversion of Waters. How controversy determined. *Connecticut v. Massachusetts*, 660.

STATUTES. See **Admiralty**; **Constitutional Law**; **Courts**; **Forgery**; **Interstate Commerce Acts**; **Judicial Notice**; **National Defense Act**; **Prohibition Act**.

1. *Construction. Where Language is Clear.* Departure from letter justified only under exceptional circumstances. *Crooks v. Harrelson*, 55.

2. *Id.* Avoiding doubts of constitutionality. *Russian Volunteer Fleet v. United States*, 481; *United States v. La Franca*, 568.

3. *Contemporaneous Construction.* Administrative regulations reasonable and consistent with tax statute will not be overruled except for weighty reasons. *Fawcett Machine Co. v. United States*, 375.

4. *Id.* Court will follow long line of executive construction when Congress has repeated words in reenactments. *Poe v. Seaborn*, 101.

5. *Amendments.* Effect of. *United States v. La Franca*, 568.

6. *Repeal.* Principle that repeal will not be implied applies especially to revenue laws. *Graham & Foster v. Goodcell*, 409.

STEVEDORE. See **Admiralty**, 1.

STOCKHOLDERS. See **Corporations.**

SUCCESSION. See **Constitutional Law, X, 1-2.**

TAXATION. See **Constitutional Law, I, 5-7; III, 1-2; X (A) 1-4, (B) 1-4; Jurisdiction, V; Prohibition Act, 2; Statutes, 1-6.**

I. In General, p. 924.

II. Federal Taxation.

(A) Income Tax, p. 924.

(B) Estate Tax, p. 926.

III. State Taxation, p. 926.

I. In General.

1. *Nature of Tax.* Distinguished from penalty. *United States v. La Franca*, 568.

2. *Construction of Statutes.* Rule requiring adherence to letter applies with peculiar strictness. *Crooks v. Harrelson*, 55.

3. *Community Property.* Whether interest of wife amounts to ownership is determined by state law. *Poe v. Seaborn*, 101.

II. Federal Taxation.

(A) Income Tax.

1. *Municipal Bonds. Profits From Sale.* Taxable as income under Act of 1924. *Willcuts v. Bunn*, 216.

2. *Computing Income. Validity of Methods.* Tax on net income from all transactions in period, rather than gains from particular transactions, valid. *Burnet v. Sanford & Brooks Co.*, 359.

3. *Net Income. Particular Transactions.* Net income for period held not affected by fact that taxpayer suffered net losses on contract in earlier periods. *Id.*

4. *Community Property.* Husband and wife in States of Washington, New Mexico, Texas and Louisiana held entitled each to make return of one-half of community income. *Poe v. Seaborn*, 101; *Goodell v. Koch*, 118; *Hopkins v. Bacon*, 122; *Bender v. Pfaff*, 127.

5. *Id.* Husband and wife in California entitled each to make return of one-half of community income. *United States v. Malcolm*, 792.

6. *Id.* In Act of 1926, §§ 210 (a), 211 (a), laying tax upon "net income of every individual" word "of" signifies ownership. *Poe v. Seaborn*, 101.

TAXATION—Continued.

7. *Deductions.* Treasury regulation deeming income taxes paid out of income of year for which levied, valid as to 1918 taxes, though 1918 Act not passed until February, 1919. *Fawcett Machine Co. v. United States*, 375.
8. *Id.* Where books of corporation kept on accrual basis, munitions tax accruing in 1916 to be deducted for that year, not for 1917 when paid. *Aluminum Castings Co. v. Routzahn*, 92.
9. *Id.* Finding that books and returns were on accrual basis supported; effect of taxpayer's declaration. *Id.*
10. *Id.* Validity, construction and effect of exception provided by § 214 (a)(2) of Act of 1921 with respect to interest paid on money borrowed to purchase or carry exempt municipal securities. *Denman v. Slayton*, 514.
11. *Obsolescence.* Brewing company entitled to reasonable allowance for obsolescence of tangible property as result of prohibition. *Burnet v. National Industrial Alcohol Co.*, 646; *Burnet v. Niagara Falls Brewing Co.*, 648; *V. Loewers Gambrinus Brewery Co. v. Anderson*, 638.
12. *Id.* Sufficiency of evidence. *Burnet v. Niagara Falls Brewing Co.*, 648.
13. *Interest on Credit for Overpayment.* Computed according to statutory provision in force at time of allowance. *Pottstown Iron Co. v. United States*, 479; *United States v. Boston Buick Co.*, 476.
14. *Limitations. Computation of Period.* Day on which return is filed is properly excluded from computation of five and four year periods under Acts of 1918 and 1921. *Burnet v. Willingham Loan & Tr. Co.*, 437.
15. *Id.* Time of allowance of credit is date Commissioner approves schedule certified by Collector showing credit. *United States v. Swift & Co.*, 468; *Pottstown Iron Co. v. United States*, 479; *United States v. Boston Buick Co.*, 476.
16. *Limitations.* "Stay"; claim in abatement; refunds; effect and validity of § 611 of Act of 1928. *Graham v. Goodcell*, 409; *Magee v. United States*, 432; *Mascot Oil Co. v. United States*, 434.

TAXATION—Continued.

17. *Id.* Claim for refund under 1921 and 1926 Acts barred if not filed within four years from date of allowance of credit. *United States v. Swift & Co.*, 468.
18. *Id.* Time for assessment and collection and validity and effect of waivers extending time. *Aiken v. Burnet*, 277; *W. P. Brown & Sons Lumber Co. v. Burnet*, 283; *Burnet v. Chicago Railway Equip. Co.*, 295; *Strange v. United States*, 270.
19. *Id.* *Board of Tax Appeals.* Jurisdiction of, and effect of appeal to on limitations of time for assessment and collection and extension of time by waiver. *W. P. Brown & Sons Lumber Co. v. Burnet*, 283.
20. *Id.* *Suits Against United States.* Failure of Commissioner to send notice of disallowance as directed does not extend period prescribed by R. S., § 3226. *United States v. Michel*, 656.

(B) **Estate Tax.**

Determination of Value. Under Act of 1918 property cannot be included unless subject both to payment of charges against estate and expenses of administration. *Crooks v. Harrelson*, 55.

III. State Taxation.

1. *Franchise Tax.* *Corporations.* Measured by net income including royalties from copyrights, valid. *Educational Films Corp. v. Ward*, 379.
2. *Transfer Tax.* *Business Situs.* Sufficiency of evidence. *Beidler v. So. Carolina Tax Comm.*, 1.
3. *Mississippi Road Tax.* Validity. *Memphis & Charleston Ry. Co. v. Pace*, 241.

TELEPHONE COMPANIES. See **Public Utilities**, 1-2.

UNIFORMITY. See **Constitutional Law**, III, 2.

UNITED STATES. See **Jurisdiction**, V.

Suits Against. Consent. *United States v. Michel*, 656.

URGENT DEFICIENCIES ACT. See **Jurisdiction**, IV, 2-4.

VENUE. See **Constitutional Law**, X, (B), 7.

WAIVER. See **Insurance**; **Taxation**, II, (A), 18-19.

WAR. See **Eminent Domain**; **National Defense Act**.

WARRANTS. See **Constitutional Law**, VII, 4.

WARRANTY. See *Admiralty*, 2.

WATERS. See *Boundaries; Injunctions; States*.

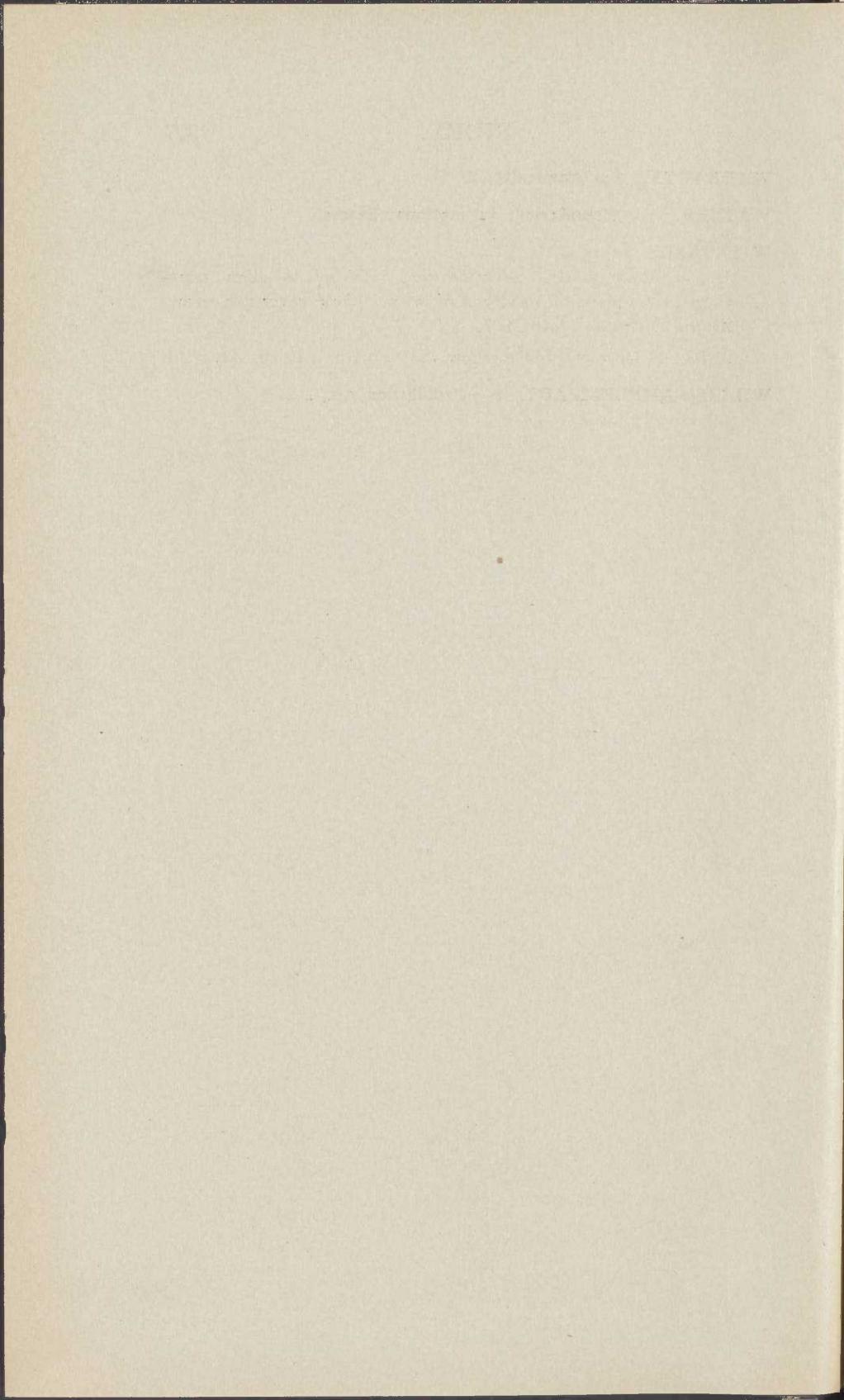
WITNESSES.

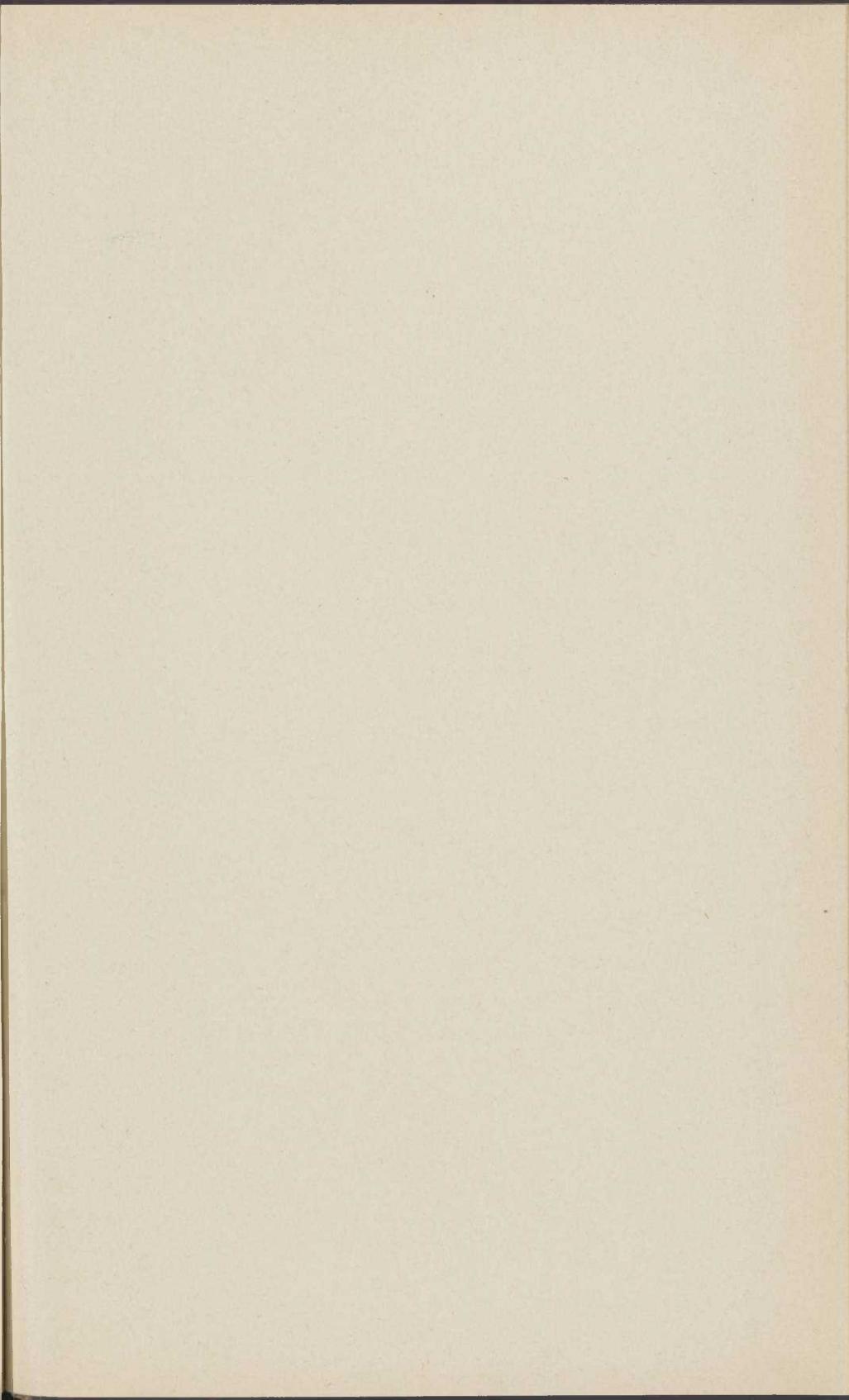
1. *Cross-examination. Identification.* Refusal to allow questions as to place of residence of witness *held* reversible error. *Alford v. United States*, 687.

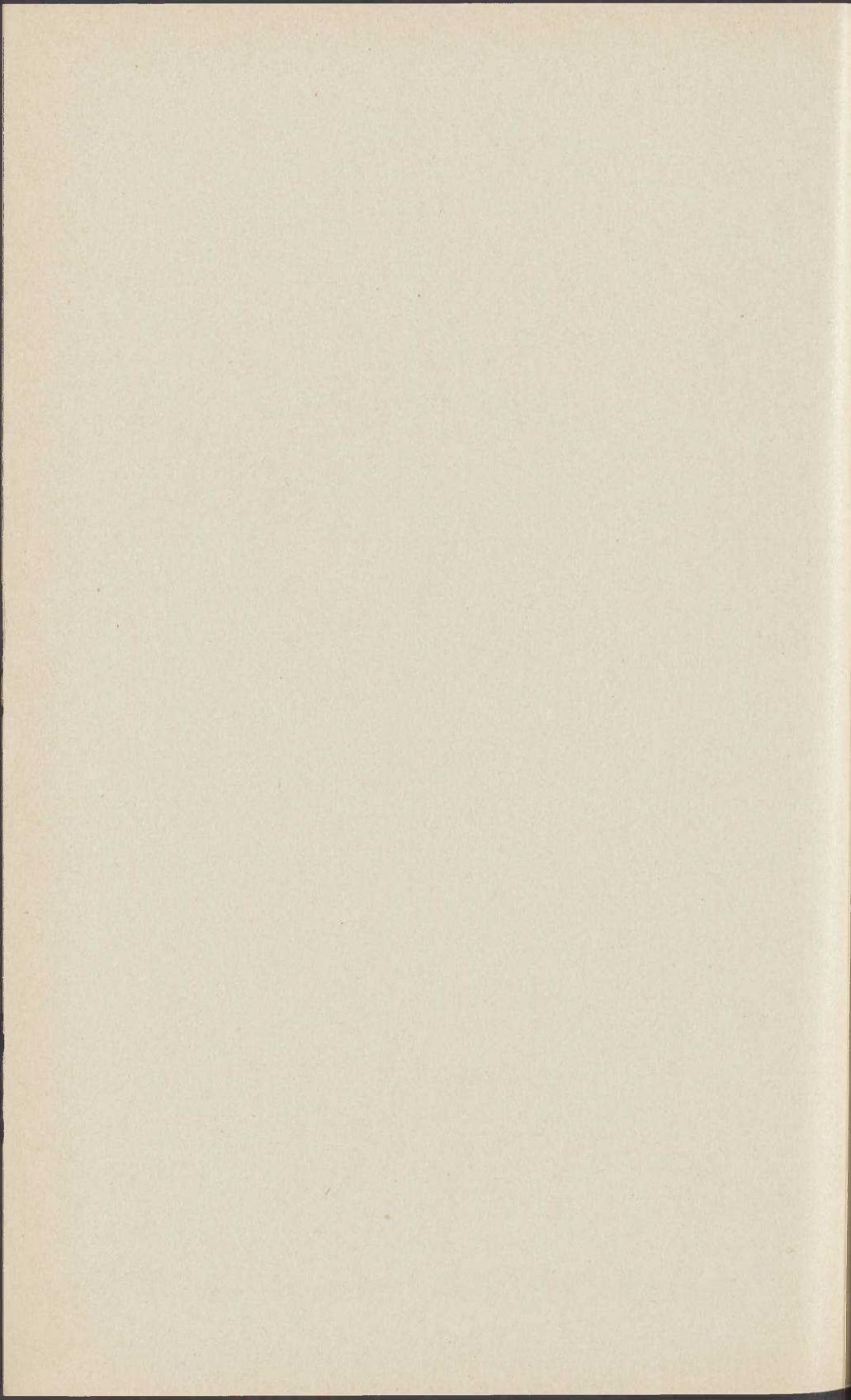
2. *Id.* Defense entitled to show that witness is in custody. *Id.*

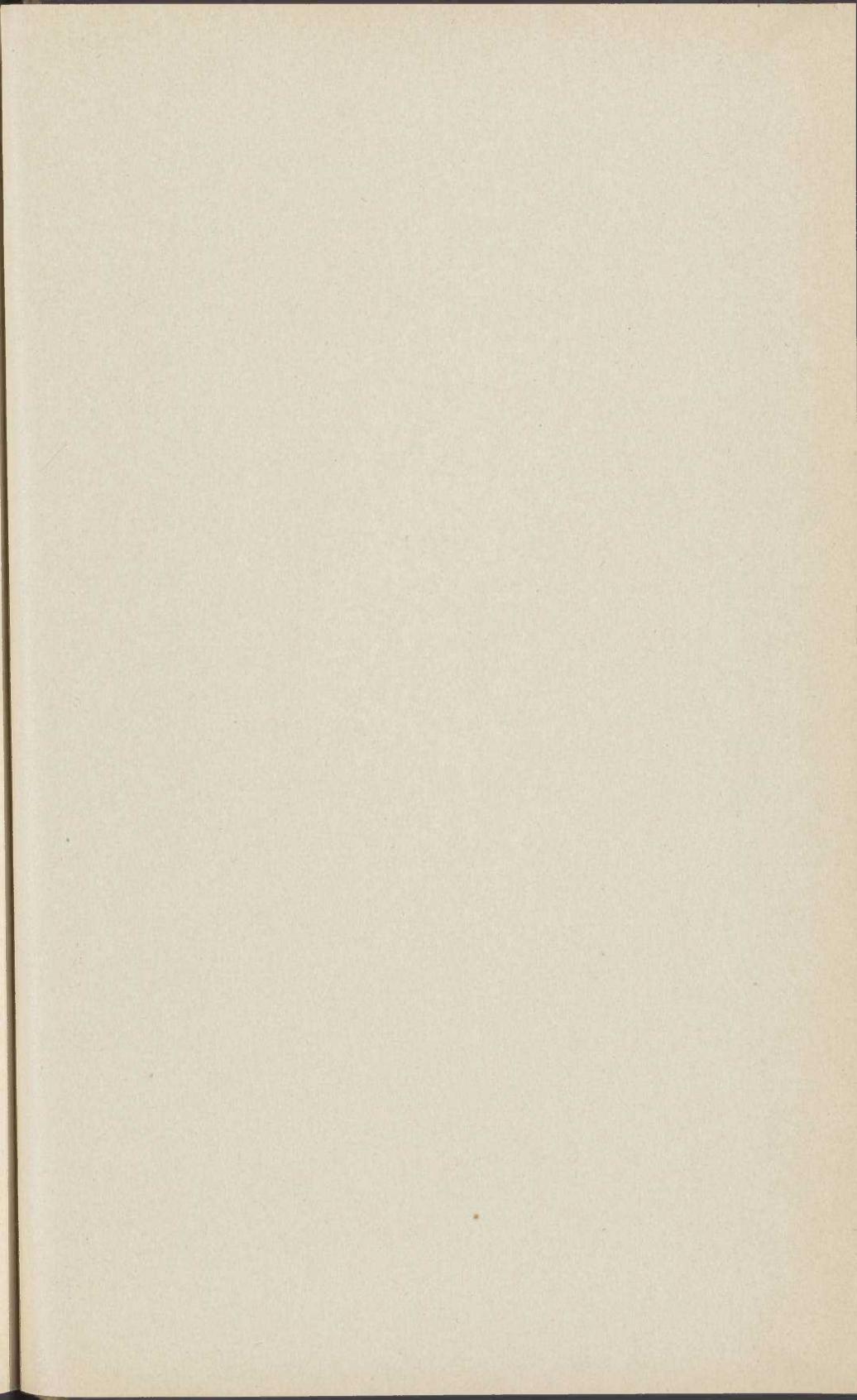
WILLIS-CAMPBELL ACT. See *Prohibition Act*, 2-3.

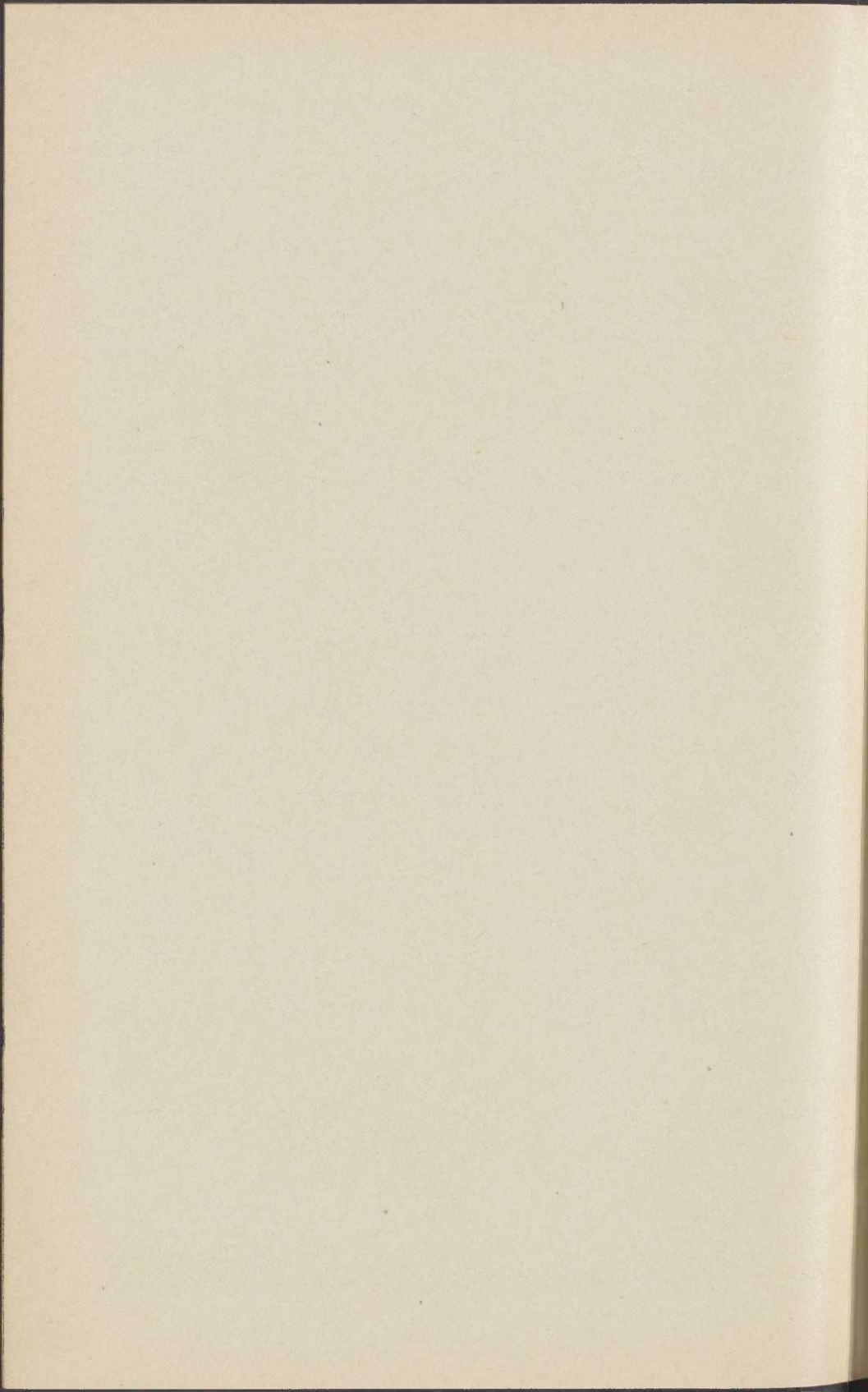
○

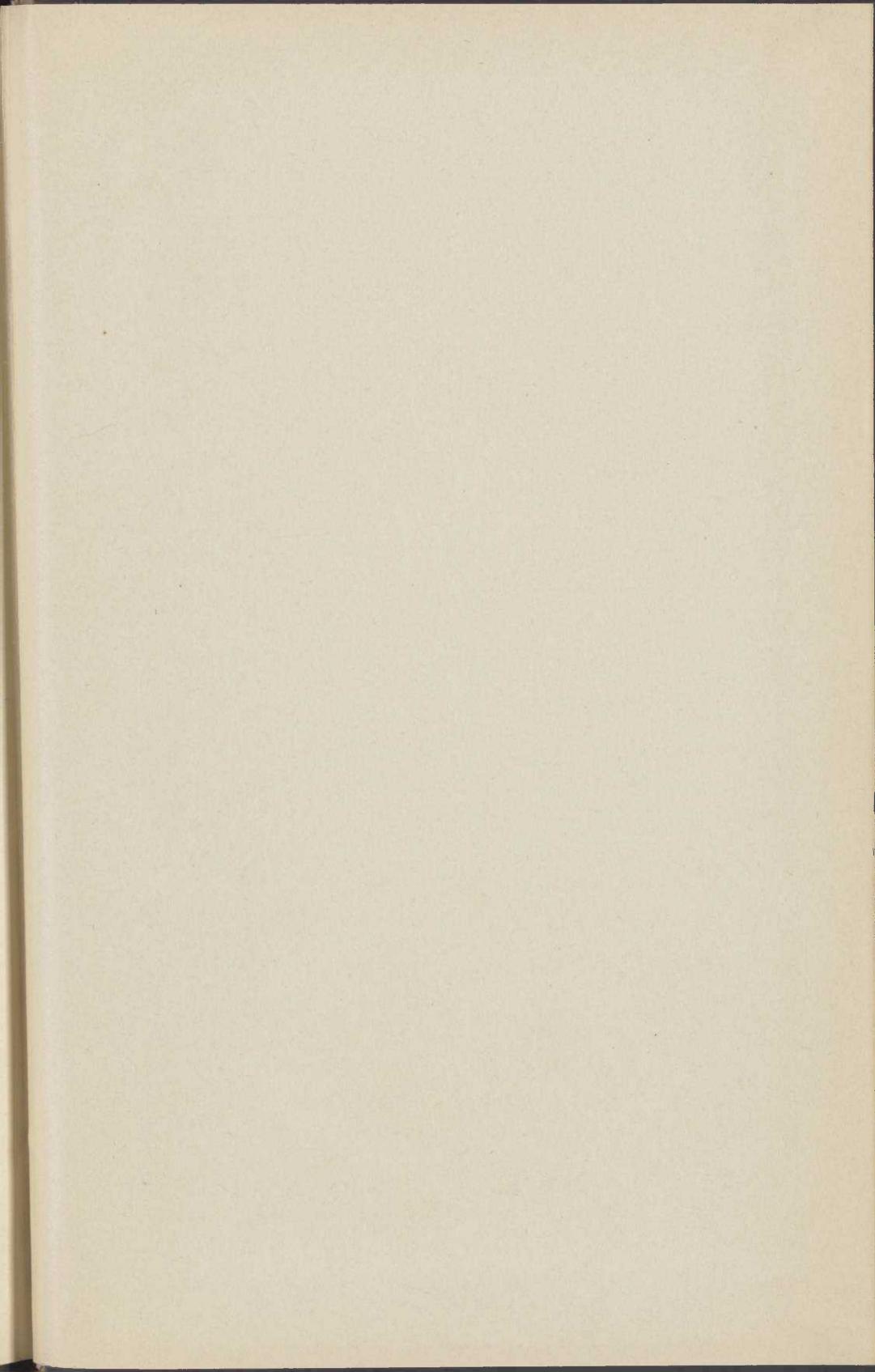














LSCM113935