

INDEX

ACTIONS. See Admiralty; Brokers, 3.

ADMINISTRATIVE CONSTRUCTION. See Statutes, 4-6.

ADMIRALTY. See Interstate Commerce Acts, 5.

Action for Death. Jurisdiction. Where an injury received aboard a vessel in navigable waters results in death ashore, admiralty has jurisdiction of a suit under the local death and lien statutes. *Vancouver S. S. Co. v. Rice*, 445.

ALIENS. See Constitutional Law, VI, 1; International Law; Taxation, II, 10-11.

AMENDMENT.

After statute of limitations has run. See Taxation, III, 6-9.

ANTI-TRUST ACTS.

1. *Combination of Producers. Selling Agency.* Injunction suit to restrain plan of producers of bituminous coal for operation of exclusive selling agency. *Appalachian Coals, Inc. v. United States*, 344.

2. *Id.* Restatement of purposes and limitations of Act; relation of coöperative enterprise to market conditions; competition; testing purpose and probable effect of combination in advance of experience; retention of jurisdiction of case. *Id.*

3. *Injunctive Relief. Private Plaintiff.* Matters within jurisdiction of the Interstate Commerce Commission. *Central Transfer Co. v. Terminal R. R. Assn.*, 469.

APPEAL. See Bills of Exceptions; Interstate Commerce Acts, 12; Jurisdiction.

ASSIGNMENTS OF ERROR. See Jurisdiction, I, 8.

ASSUMPTION OF RISK. See Employers' Liability Act, 1.

BANKRUPTCY. General Orders in Bankruptcy, Amendments, p. 619.

1. *Relation of States and United States.* Power of Federal Government supreme; State must submit to appropriate limitations in respect of claims. *New York v. Irving Trust Co.*, 329.

2. *Proof of Claims. Time.* Provision (§ 57) that claims shall not be proved after six months from adjudication does not apply to the United States or the States. *Id.*

3. *Id. State. Bar Order.* Court had power to expunge State's notice of claim for taxes filed after expiration of bar order. *Id.*

BANKS. See **Constitutional Law**, VII, (B), 3-5.

Insolvency. Preferences. Priority under R. S. § 3466 does not extend to deposit of payments made to guardian by the United States under the Veterans' Act. *Spicer v. Smith*, 430.

BILLS OF EXCEPTIONS.

Authentication. Amendment. Sufficiency of signature of judge by initials only as "signing" under R. S. § 953; necessity of sending bill back for amendment. *George A. Ohl & Co. v. A. L. Smith Iron Works*, 170.

BROKERS.

1. *Future Trading. Regulation.* Missouri Bucket Shop Law not superseded by Grain Futures Act. *Dickson v. Uhlmann Grain Co.*, 188.

2. *Validity of Contract.* Evidence supported conclusion that transactions were executed and performed wholly in Missouri and were illegal under law of that State. *Id.*

3. *Actions by Broker. Defenses.* Invalidity of contracts under Missouri Bucket Shop Law—though not contrary to Grain Futures Act—was defense to action by broker for commissions and advances. *Id.*

BUCKET SHOP LAWS. See **Brokers**, 1-3.

CAUSE OF ACTION.

Meaning. See *United States v. Memphis Cotton Oil Co.*, 62.

CHAIN STORES. See **Constitutional Law**, IV, 1; VII, (B), 7-11.

CLAIMS. See **Bankruptcy**, 2-3; **Taxation**, III, 6-10.

1. *Requisitioning of Vessels. Just Compensation.* Claim of mortgagee of vessels for amounts expended on repairs after their return and earlier construction liens, *held* without support. *United States v. Acme Operating Corp.*, 243.

2. *War Minerals Relief.* Allowances for equipment and machinery, salaries of officers, and legal services, not forbidden as matter of law; claimant entitled to such adjustment as Secretary determines just and reasonable. *Wilbur v. U. S. ex rel. Chestatee Pyrites & C. Corp.*, 97.

3. *Id.* Secretary may be required by mandamus to reconsider on facts allowances rejected through error of law. *Id.*

COAL INDUSTRY. See **Anti-Trust Acts**, 1-2.

COMMISSIONS. See **Brokers**, 3.

COMPENSATION. See **Claims**, 1.

CONSTITUTIONAL LAW. See **Bankruptcy**, 1; **Statutes**, 1; **Taxation**, IV; **Treaties**, 2, 6.

I. In General, p. 659.

II. Taxing Power, p. 660.

III. Judicial Power, p. 660.

IV. Commerce Clause, p. 660.

V. Exports and Imports, p. 661.

VI. Fifth Amendment, p. 661.

VII. Fourteenth Amendment.

(A) Due Process Clause, p. 661.

(B) Equal Protection Clause, p. 661.

I. In General.

1. *Instrumentalities of Government.* Distinction between non-discriminatory tax affecting functions of government only remotely and one imposing direct burden. *Indian Territory Oil Co. v. Board of Equalization*, 325.

2. *Id.* Hydroelectric company licensed by Federal Power Commission is not federal agency exempt from state tax on production and sale of electricity. *Broad River Power Co. v. Query*, 178.

3. *Id.* Oil produced from restricted Indian lands under leases approved by Secretary of Interior not immune from state *ad valorem* tax. *Indian Territory Oil Co. v. Board of Equalization*, 325.

CONSTITUTIONAL LAW—Continued.**I. In General**—Continued.

4. *Id.* Implied exemption from state taxation of federal instrumentalities is not source of congressional power to control state action in other matters. *Union Bank & Trust Co. v. Phelps*, 181.

5. *Id.* Income derived by lessee from lease of oil and gas land from municipality, not immune from federal tax. *Burnet v. A. T. Jergins Trust*, 508.

6. *Separation of Powers.* Authority of deputy commissioner under Longshoremen's Act to find facts conclusively. *Voehl v. Indemnity Ins. Co.*, 162.

7. *Relation of Statutes to Treaties.* See *Cook v. United States*, 102.

II. Taxing Power. See VI and VII, *infra*.

Jurisdiction to Tax. Limitation of state jurisdiction to tax does not establish the limitation of federal jurisdiction to tax. *Burnet v. Brooks*, 378.

III. Judicial Power.

1. *Limitations. Case or Controversy.* Appeal from judgment of state court in proceeding under "declaratory judgments" law as presenting case or controversy. *Nashville, C. & St. L. Ry. Co. v. Wallace*, 249.

2. *Id.* Constitution does not require that the case or controversy be presented by traditional forms of procedure and invoke only traditional remedies. *Id.*

IV. Commerce Clause.

1. *State Taxation. Chain Stores.* Privilege tax on chain stores and tax on value of goods warehoused by them in State, valid. *Louis K. Liggett Co. v. Lee*, 517.

2. *Foreign Corporations.* Right of State to exclude does not enable it, when granting privilege to do business, to burden by taxation interstate commerce carried on by foreign corporation. *Anglo-Chilean Nitrate Sales Corp. v. Alabama*, 218.

3. *Gasoline Tax.* Validity of state excise tax on storage and withdrawal from storage of gasoline within State as applied to gasoline brought into the State by carrier for use in interstate commerce. *Nashville, C. & St. L. Ry. Co. v. Wallace*, 249.

4. *Railroads and Motor Carriers.* Heavier tax burden on railroads than on motor carriers allowable. *Id.*

CONSTITUTIONAL LAW—Continued.**IV. Commerce Clause**—Continued.

5. *Foreign Commerce. State Taxation.* State tax on doing of business by foreign corporation engaged exclusively in landing, storing and selling in original packages nitrate imported by it from abroad, invalid; that corporation qualified to do business in State can not sustain tax. *Anglo-Chilean Nitrate Sales Corp. v. Alabama*, 218.

V. Exports and Imports.

Limitations on States in respect of. See *supra*, IV, 5.

VI. Fifth Amendment. See Taxation, II.

1. *Federal Taxation. Due Process. Transfer Tax.* Power of Congress to tax intangibles belonging to nonresident alien but which are physically in this country at time of death; federal power not affected by limitations on States. *Burnet v. Brooks*, 378.

2. *Id.* Validity of including in value of gross estate property transferred prior to statute by deed of trust reserving power to donor though not in favor of himself or his estate. *Porter v. Commissioner*, 436.

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

State Taxation. Power to tax not dependent upon enjoyment by taxpayer of special benefit from use of tax funds. *Nashville, C. & St. L. Ry. Co. v. Wallace*, 249.

(B) Equal Protection Clause.

1. *Classification in General.* Fourteenth Amendment does not prevent State from imposing differing taxes on different trades and professions or varying the rates of excise upon various products. *Louis K. Liggett Co. v. Lee*, 517.

2. *Classification. Reasonableness.* Tax on production and sale of electricity generated by water or steam power, though not applying to production by internal combustion engines or to industrial plants generating for their own and employees' use, valid. *Broad River Power Co. v. Query*, 178.

3. *Discrimination. Competing Capital.* Discrimination in state *ad valorem* tax between corporations accepting deposits and doing general commercial banking business and their competitors in the business of lending money, valid. *Union Bank & Trust Co. v. Phelps*, 181.

CONSTITUTIONAL LAW—Continued.**VII. Fourteenth Amendment**—Continued.

4. *Banks*. Shares of state and national banks not essentially the same for purposes of taxation. *Id.*

5. *Id.* Discrimination between state and national banks, favoring latter, valid. *Id.*

6. *Discriminatory Enforcement of Tax Statute*. Failure of officials to collect tax from others equally liable is no basis for exemption. *Louis K. Liggett Co. v. Lee*, 517.

7. *Chain Stores. Taxation*. State privilege tax on chain stores, graduated according to the number of stores maintained, not invalid as discrimination in favor of single and department stores or voluntary chains. *Id.*

8. *Id.* Provision of statute laying heavier tax per store where owner's stores are located in more than one county, invalid as unreasonable and arbitrary. *Id.*

9. *Id.* Provision authorizing counties and municipalities to levy license tax graduated by number of stores within their limits, valid. *Id.*

10. *Id.* Higher tax on goods stored in warehouses by chain stores than on goods stored by wholesalers, valid. *Id.*

11. *Id.* Exemption of gasoline filling stations from chain store tax, taxes being imposed on them by other acts, valid. *Id.*

12. *Corporations*. Corporations are as much entitled to the equal protection of the laws as are natural persons. *Id.*

13. *Id.* Discrimination can not be justified by assumption that for some purpose wholly different than the declared object of the legislation it might be valid. *Id.*

14. *Railroads and Motor Carriers*. Heavier tax burden on railroads than on motor carriers allowable. *Nashville, C. & St. L. Ry. Co. v. Wallace*, 249.

CONTRACTS.

Illegality, see **Brokers**.

CONTRIBUTORY NEGLIGENCE. See **Employers' Liability Act**, 1.

CORPORATIONS. See **Constitutional Law**, IV, 2, 5; VII, (B), 12-13; **Jurisdiction**, I, 5-6; III, 2, 6; **Puerto Rico**.

1. *Domicile*. In State of incorporation. *Rogers v. Guaranty Trust Co.*, 123.

CORPORATIONS—Continued.

2. *Rights of Stockholders.* Stockholder impliedly agrees that internal affairs of company will be governed by law of State of incorporation. *Id.*

3. *Foreign Corporations.* Right of State to exclude does not enable it, when granting privilege to do business, to burden by taxation interstate commerce carried on by corporation. *Anglo-Chilean Nitrate Sales Corp. v. Alabama*, 218.

COSTS. See **Interstate Commerce Acts**, 11.

COUNTIES. See **Constitutional Law**, VII, (B), 8-9.

CRIMINAL LAW.

1. *Sentence. Jurisdiction.* Where sentence ordered suspended, district court has jurisdiction to impose it later, either at same or subsequent term. *Miller v. Aderhold*, 206.

2. *Suspended Sentence. Validity.* Order of district court for permanent suspension of sentence is void. *Id.*

3. *Id.* Convict may request court to pronounce judgment at any time; otherwise he is deemed to have consented to the indefinite delay. *Id.*

CUSTOMS LAWS. See **Forfeiture; Treaties**, 3-5, 7.

Penalties. Falsity of Manifest. Penalties could not be enforced against British vessel and cargo seized in violation of Treaty of 1924 with Great Britain. *Cook v. United States*, 102.

DAMAGES. See **Interstate Commerce Acts**, 8-11.

DEATH. See **Admiralty; Employers' Liability Act**, 1.

DECLARATORY JUDGMENTS.

Appeal from judgment under state "declaratory judgments" law as presenting case or controversy within jurisdiction of federal court. See *Nashville, C. & St. L. Ry. Co. v. Wallace*, 249.

DIRECTED VERDICT. See **Employers' Liability Act**, 6.

DISCRIMINATION. See **Constitutional Law**, I, 1; IV, 4; VII, (B), 1-14; **Interstate Commerce Acts**, 8, 11.

DIVERSITY OF CITIZENSHIP. See **Jurisdiction**, III, 1, 6.

DOMICILE. See **Corporations**, 1; **Taxation**, 10-11.

DUTIES. See **Tariff Acts**, 1.

ELECTION OF REMEDIES. See *Interstate Commerce Acts*, 8.

ELECTRIC RAILWAYS. See *Interstate Commerce Acts*, 3-4.

EMPLOYERS' LIABILITY ACT.

1. *Negligence. Assumption of Risk.* Duty of railroad to employees on track; track-inspector's negligence as primary cause of death was question for jury. *Rocco v. Lehigh Valley R. Co.*, 275.

2. *Sufficiency of Evidence.* Scintilla rule does not apply in federal courts; verdict can not rest on mere speculation and conjecture. *Pennsylvania R. Co. v. Chamberlain*, 333.

3. *Id. Inferences.* Where proven facts support two inconsistent inferences, party with burden of sustaining one as against the other not entitled to recover. *Id.*

4. *Id. Inference of fact* not permitted where inconsistent with positive and otherwise uncontradicted testimony of unimpeached witnesses. *Id.*

5. *Id. Conclusions.* Witness may not by a mere conclusion resolve doubt as to which of two equally justifiable inferences shall be adopted. *Id.*

6. *Directed Verdict.* Proper where evidence so insufficient that verdict would be improper and must be set aside on motion for new trial. *Id.*

ESTOPPEL. See *Interstate Commerce Acts*, 7.

EVIDENCE. See *Employers' Liability Act*. 2-6; *Interstate Commerce Acts*, 6, 11.

Scintilla Rule. Not applicable in federal courts. *Pennsylvania R. Co. v. Chamberlain*, 333.

FEDERAL POWER COMMISSION. See *Constitutional Law*, I, 2.

FEDERAL TRADE COMMISSION.

1. *Unfair Competition. Public Interest.* Trade-names and representations inducing buyers to believe that "blenders" of flour were "grinders," held unfair methods of competition; that proceeding was in the public interest sufficiently appeared. *Federal Trade Comm'n v. Royal Milling Co.*, 212.

2. *Trade-Names. Order.* Order of Commission in respect of trade-names should have permitted their use with proper qualifying words. *Id.*

FLORIDA. See *Mandamus*.

FOREIGN CORPORATIONS. See **Corporations**, 3.

FORFEITURE. See **Customs Laws**.

Illegal Seizure. Doctrine that forfeiture for violation of law may be enforced though possession of property acquired illegally, does not apply where United States itself could not have made rightful seizure. *Cook v. United States*, 102.

FRANCHISES. See **Perpetuities**; **Railroads**.

FUTURE TRADING. See **Brokers**, 1-3.

GASOLINE STATIONS. See **Constitutional Law**, VII, (B), 11.

GENERAL ORDERS IN BANKRUPTCY.

Amendments, p. 619.

GRAIN FUTURES ACT. See **Brokers**, 1, 3.

INDIANS. See **Constitutional Law**, I, 3.

INJUNCTIONS. See **Anti-Trust Acts**, 1, 3; **Jurisdiction**, III, 1-2, 5; **Receivers**, 3.

INSOLVENCY. See **Banks**; **United States**, 3-4.

Priority of Payment. See *New York v. Maclay*, 290; *Spicer v. Smith*, 430.

INSTRUMENTALITIES OF GOVERNMENT. See **Constitutional Law**, I, 1-5.

INTEREST. See **Interstate Commerce Acts**, 11.

INTERNATIONAL LAW. See **Treaties**.

Alien Property. Taxation of securities of nonresident alien which are physically within jurisdiction is not contrary to international law. *Burnet v. Brooks*, 378.

INTERSTATE COMMERCE ACTS. See **Anti-Trust Acts**, 1-2; **Brokers**; **Federal Trade Commission**; **Employers' Liability Act**; **Jurisdiction**, I, 7; II, 2-3.

1. *Compulsory Extension of Lines.* Commission without power to compel carrier to build new line in territory it had not undertaken to serve. *Interstate Commerce Comm'n v. Oregon-Washington R. & N. Co.*, 14.

2. *Id.* Railroad held not to have undertaken to serve particular region, though authorized by charter to do so. *Id.*

3. *Issuance of Securities. Authorization.* Carrier held an "interurban electric railway," excepted from provisions (§ 20a) for-

INTERSTATE COMMERCE ACTS—Continued.

bidding issuance of securities, or assumption of obligation or liability, unless authorized by the Commission. *United States v. Chicago North Shore & M. R. Co.*, 1.

4. *Id.* That carrier was "interurban electric railway" within meaning of § 20a held settled by uniform administrative construction. *Id.*

5. *Interchange of Traffic.* Liability of carrier for damages to car-float of connecting carrier; notice that carrier will not be responsible is ineffectual; interchange facilities not "terminal facilities." *New York Central R. Co. v. The Talisman*, 239.

6. *Rates. Reasonableness. Proceedings.* Sufficiency of proof to support finding of reasonableness; comparison of existing rates for similar service to other destinations as test of reasonableness; petition for rehearing—how framed; refusal to consolidate not unfair when common questions were considered in both cases separately. *United States v. Northern Pacific Ry. Co.*, 490.

7. *Procedure. Rehearing.* Rehearing on rate order because of changed economic conditions; carrier estopped to complain of refusal of rehearing where evidence of change was available long before order was made. *Id.*

8. *Id. Undue Prejudice. Election of Remedy.* Shipper damaged by violation or discriminatory enforcement of carrier's rule in respect to car distribution may make complaint to Commission or may bring suit in District Court. *Baltimore & Ohio R. Co. v. Brady*, 448.

9. *Reparation Order. Enforcement.* Recovery by shipper in suit to enforce reparation order of Commission limited to amount of award. *Id.*

10. *Id.* Shipper bound by award. *Id.*

11. *Id.* Allegations held sufficient to show unlawful discrimination in distribution of coal cars and to sustain judgment for amount of award together with interest, costs and reasonable attorney's fee. *Id.*

12. *Suit to Set Aside Order. Appeal. Parties.* Interstate Commerce Commission and state commissions, intervening defendants, may appeal as "aggrieved parties" from judgment annulling order, though the United States does not join; and a decree effective as to the United States may be obtained. *Interstate Commerce Comm'n v. Oregon-Washington R. & N. Co.*, 14.

INTERURBAN RAILWAYS. See *Interstate Commerce Acts*, 3-4.

INTOXICATING LIQUORS. See *Treaties*, 4-5.

JUDGMENTS. See **Declaratory Judgments.**

1. *Validity.* Final judgment in a criminal case means sentence, and a void order is neither a final nor a valid judgment. *Miller v. Aderhold*, 206.

2. *Entry.* Where judgment not entered at term when verdict was rendered, cause remains pending until final judgment or other appropriate action. *Id.*

JURISDICTION. See **Admiralty**; **Bankruptcy**, 3; **Criminal Law**, 1-2; **Interstate Commerce Acts**, 8, 12; **Receivers**, 2-3; **Taxation**, III, 3-4.

I. In General, p. 668.

II. Jurisdiction of this Court, p. 668.

III. Jurisdiction of District and Territorial Courts, p. 669.

References to particular subjects under this title:

Admiralty, III, 4.

Affirmance, I, 9.

Appeal, II, 2.

Assignments of Error, I, 8.

Case or Controversy, I, 1-2.

Certiorari, II, 1.

Citizenship, III, 1, 6.

Corporations, I, 5.

Death, III, 4.

Declaratory Judgments, I, 1.

Execution, I, 3.

Findings, I, 8.

Foreign Corporations, III, 2.

Injunction, III, 1-2, 5.

Interstate Commerce Commission, I, 7; II, 2-3.

Law of the United States, III, 7.

Local Questions, I, 4-5; II, 4; III, 6.

Parties, I, 7; II, 2-3.

Procedure, I, 2.

Process, I, 3.

Puerto Rico, III, 6-7.

Receivership, III, 3.

Removal, III, 6-7.

Rules of Decision, I, 4.

Scope of Review, II, 1.

State Courts, I, 1, 4-6; II, 4; III, 5.

State Officers, III, 1.

Stockholders, I, 5.

United States, II, 2-3.

JURISDICTION—Continued.**I. In General.**

1. *Case or Controversy.* Appeal from judgment of state court in proceeding under "declaratory judgments" law as presenting case or controversy. *Nashville, C. & St. L. Ry. Co. v. Wallace*, 249.

2. *Id.* Case or controversy need not be presented by traditional forms of procedure. *Id.*

3. *Id.* Relief by award of process or execution is not indispensable adjunct to exercise of judicial function. *Id.*

4. *Rules of Decision. Construction of State Constitutions.* Federal court will follow state court's opinion that provision forbidding perpetuities included franchise to operate toll bridge, though uttered as dictum after date of franchise. *Hawks v. Hamill*, 52.

5. *Corporations. Stockholders' Suit.* Courts generally will leave controversies involving management of internal affairs of foreign corporation to courts of State of domicile. *Rogers v. Guaranty Trust Co.*, 123.

6. *Id.* This discretion will be exercised whenever required by considerations of convenience, efficiency, and justice. *Id.*

7. *Parties. Suit to Set Aside I. C. C. Order.* Interstate Commerce Commission and commissions representing interested States, as "aggrieved parties" entitled to appeal; rights of United States. *Interstate Commerce Comm'n v. Oregon-Washington R. & N. Co.*, 14.

8. *Necessity of Findings, etc.* Judgment in case tried without jury not reviewable where no findings or rulings were made and assignments of error present no substantial question on pleadings. *Arthur C. Harvey Co. v. Malley*, 415.

9. *Effect of Affirmance.* Affirmance of judgment does not indicate approval of appellate court's decision of other questions which were not properly before it. *Id.*

II. Jurisdiction of this Court.

1. *Scope of Review. Certiorari.* Review of parts of judgment adverse to respondent. *United States v. Henry Prentiss & Co.*, 73.

2. *Appeal. Parties. Validity of I. C. C. Order.* Interstate Commerce Commission and state commissions, intervening defendants, may appeal as "aggrieved parties" from judgment annulling order, though the United States does not join. *Interstate Commerce Comm'n v. Oregon-Washington R. & N. Co.*, 14.

3. *Id.* On such appeal a decree enforcing the rights of the United States and effective as to it may be obtained. *Id.*

JURISDICTION—Continued.**II. Jurisdiction of this Court**—Continued.

4. *Separable State Statute.* Where part of state statute held unconstitutional, Court may determine effect of saving clause as to remainder or leave that to courts of State. *Louis K. Liggett Co. v. Lee*, 517.

III. Jurisdiction of District and Territorial Courts.

1. *Injunction. State Officers.* Where rights asserted are strictly local and jurisdiction depends on diversity of citizenship, case for injunction to restrain state officers must be clear. *Hawks v. Hamill*, 52.

2. *Injunction. Foreign Corporations.* District Court held not to have abused discretion in dismissing stockholders' suit relating to management of internal affairs of foreign corporation. *Rogers v. Guaranty Trust Co.*, 123.

3. *Receivership. Estate.* District Court did not lose jurisdiction by granting single creditor leave to sue in state court on bond given to secure all creditors. *Munroe v. Raphael*, 485.

4. *Action for Death.* Where an injury received aboard a vessel in navigable waters results in death ashore, admiralty has jurisdiction of a suit under the local death and lien statutes. *Vancouver S. S. Co. v. Rice*, 445.

5. *Enjoining Suit in State Court.* Order revoking permission to creditor to sue in state court on bond given by purchaser to secure all creditors, and enjoining further proceedings therein, was within jurisdiction of district court. *Munroe v. Raphael*, 485.

6. *Removal. Citizenship. Sociedad en comandita* under laws of Puerto Rico is juridical entity and nonresident members can not remove from Insular Courts controversies arising under local law. *Puerto Rico v. Russell & Co.*, 476.

7. *Removal. Law of the United States.* Suit by Puerto Rico to recover insular taxes was not suit arising under laws of the United States within meaning of jurisdictional statutes. *Id.*

JURY. See **Evidence; Employers' Liability Act**, 1-5.

LIENS. See **Admiralty; United States**, 3-4.

LIMITATIONS. See **Bankruptcy**, 2-3; **Taxation**, III, 5-9, 11.

LONGSHOREMEN'S ACT. See **Constitutional Law**, I, 6; **Workmen's Compensation Acts**, 2.

MANDAMUS. See **Claims**, 3.

Compelling Collection of Tax. Under law of Florida, remedy of taxpayer for failure of state officials to collect tax from others equally liable is by mandamus. *Louis K. Liggett Co. v. Lee*, 517.

MANIFEST. See **Customs Laws**.

MISSOURI. See **Brokers**, 1-3.

MORTGAGES. See **Claims**, 1.

MUNICIPAL CORPORATIONS. See **Constitutional Law**, I, 5; VII, (B), 9.

NATIONAL BANKS. See **Constitutional Law**, VII, (B), 4-5.

NAVIGABLE WATERS. See **Admiralty**.

NEGLIGENCE. See **Employers' Liability Act**, 1; **Interstate Commerce Acts**, 5.

NONRESIDENTS. See **Constitutional Law**, VI, 1; **International Law**.

NOTICE.

Statutory duty not escaped by notice declining future liability. *New York Central R. Co. v. The Talisman*, 239.

PARTIES. See **Anti-Trust Acts**, 3; **Jurisdiction**, I, 7; II, 2; III, 6-7.

Necessary Parties. United States. United States not necessary party to appeal from judgment annulling order of Interstate Commerce Commission. *Interstate Commerce Comm'n v. Oregon-Washington R. & N. Co.*, 14.

PENALTIES. See **Customs Laws**.

PERPETUITIES.

Application of Rule. Perpetual franchise to operate toll bridge violated provision of Oklahoma constitution forbidding perpetuities. *Hawks v. Hamill*, 52.

PERSONAL INJURIES. See **Admiralty**; **Employers' Liability Act**, 1.

PLEADING.

Amendments. What amendments of pleadings may by relation avoid bar of intervening limitation. See *United States v. Memphis Cotton Oil Co.*, 62; *United States v. Henry Prentiss & Co.*, 73; *United States v. Factors & Finance Co.*, 89.

PRIORITY. See Banks; United States, 3-4.

PROCEDURE. See Constitutional Law, III, 2; Interstate Commerce Acts, 6-7, 12.

PROHIBITION ACT. See Treaties, 4-5.

PUERTO RICO. See Jurisdiction, III, 6-7.

Sociedad en Comandita. Is juridical person under laws of Puerto Rico. *Puerto Rico v. Russell & Co.*, 476.

RAILROADS. See Constitutional Law. IV, 4; VII, 14; Employers' Liability Act, 1; Interstate Commerce Acts.

Construction. Charter authority did not obligate railroad to build line. *Interstate Commerce Comm'n v. Oregon-Washington R. & N. Co.*, 14.

RATES. See Interstate Commerce Acts, 6-7.

RECEIVERS.

1. *Property.* Bond given by purchaser and sureties, and running to the United States, to secure all creditors, took the place of and represented the estate for distribution by the federal court. *Munroe v. Raphael*, 485.

2. *Id.* Federal court did not lose jurisdiction over creditor or subject matter by granting single creditor leave to sue on bond in state court. *Id.*

3. *Enjoining Suit in State Court.* Order revoking permission to creditor to sue in state court on bond given by purchaser to secure all creditors, and enjoining further proceedings therein, was within jurisdiction of district court. *Id.*

REËNACTMENT. See Statutes, 5-6.

REHEARING. See Interstate Commerce Acts, 7.

REMOVAL. See Jurisdiction, III, 6-7.

REQUISITION. See Claims, 1.

RESTRAINT OF TRADE. See Anti-Trust Acts, 1-3.

RULES.

General Orders in Bankruptcy, Amendments, p. 619.

SCINTILLA RULE. See Evidence.

SECRETARY OF THE INTERIOR. See Claims, 2-3.

SECURITIES. See *Interstate Commerce Acts*, 3-4; *Taxation*, II, 10-11.

SEIZURE. See *Forfeiture*.

SELLING AGENCY. See *Anti-Trust Acts*, 1.

SENTENCE. See *Criminal Law*, 1-3.

SHERMAN ACT. See *Anti-Trust Acts*.

SIGNATURE. See *Bills of Exceptions*.

SPECIAL ASSESSMENT. See *Taxation*, III, 1-4.

STATES. See *Bankruptcy*, 1-3; *Constitutional Law*, I, 1-4; II, IV, 1-5; VII.

STATUTES. See *Taxation*, I, 1-2; *Treaties*, 6.

1. *Construction.* Statute should be construed so as to avoid grave doubt of its constitutionality. *Interstate Commerce Comm'n v. Oregon-Washington R. & N. Co.*, 14.

2. *Construction. Uncertainty.* Unnecessary hardships should be avoided. *Burnet v. Guggenheim*, 280.

3. *Legislative History.* See *Burnet v. Brooks*, 378; *United States v. Dakota-Montana Oil Co.*, 459.

4. *Administrative Construction.* Uniform administrative construction of statute is entitled to great weight and should not be overturned except for cogent reasons. *United States v. Chicago North Shore & M. R. Co.*, 1.

5. *Id.* Effect of reënactment. *Massachusetts Mut. Life Ins. Co. v. United States*, 269; *Burnet v. Brooks*, 378; *United States v. Dakota-Montana Oil Co.*, 459.

6. *Id.* Doubt as to construction of statute may be resolved by consistent departmental practice existing before its reënactment. *Cook v. United States*, 102.

7. *Separability.* See *Louis K. Liggett Co. v. Lee*, 517.

STOCKHOLDERS. See *Corporations*, 2.

SUSPENDED SENTENCE. See *Criminal Law*, 1-3.

TARIFF ACTS.

1. *Rates of Duty. Function of Tariff Commission. Investigations.* Character of "hearing" required; investigating costs of production; confidential data; rules of the Commission. *Norwegian Nitrogen Products Co. v. United States*, 294.

TARIFF ACTS—Continued.

2. *Search and Seizure. Vessels.* Authority of Coast Guard officers beyond territorial limits as affected by Treaty of 1924 with Great Britain. *Cook v. United States*, 102.

TAXATION. See **Bankruptcy**, 3; **Constitutional Law**, I, 1-5; II, IV, 1-5; VI, 1-2; VII, (A); VII (B), 1-11, 14; **International Law**; **Mandamus**; **Treaties**.

I. In General, p. 673.

II. Federal Taxation, p. 673.

III. *Id.*; Assessment, Collection, and Refunds, p. 674.

IV. State Taxation, p. 675.

I. In General.

1. *Construction of Tax Statutes.* Application of rule that doubt shall be resolved in favor of taxpayer. *Burnet v. Guggenheim*, 280.

2. *Id.* Effect of administrative practice and legislative history. *Burnet v. Brooks*, 378.

II. Federal Taxation.

1. *Income Tax. Distribution of.* Profits on instalment sales of real estate encumbered by liens; validity of regulations. *Burnet v. S. & L. Bldg. Corp.*, 406.

2. *Corporations. Consolidated Returns.* Where corporation has legally enforceable control of substantially all stock of another, they are "affiliated" and must make consolidated return under 1918 and 1921 Acts. *Atlantic City Electric Co. v. Commissioner*, 152.

3. *Id.* Control of substantially all stock includes preferred stock outstanding with voting rights, though redeemable at any time and interest in dividends limited. *Id.*

4. *Id.* Ownership of 77 per cent. of entire voting stock, preferred and common, *held* insufficient for affiliation. *Id.*

5. *Deductions. Losses in Trade or Business.* Loss not deductible unless actually sustained during taxable year; mere existence of liability is not enough. *Burnet v. Huff*, 156.

6. *Id.* Loss by embezzlement from funds of which taxpayer was trustee *held* not "sustained" in year of theft, but in year following when trustee made up deficit. *Id.*

7. *Id. Bad Debts.* Amount due partner by firm not deductible in year before "ascertained to be worthless." *Id.*

8. *Id. Depletion.* Capitalized cost of drilling and developing oil wells *held* subject to depletion, not depreciation, allowance. *United States v. Dakota-Montana Oil Co.*, 459; *Petroleum Exploration v. Burnet*, 467; *Burnet v. A. T. Jergins Trust*, 508.

TAXATION—Continued.**II. Federal Taxation—Continued.**

9. *Id.* *Life Insurance Company. Cash Accounting Basis.* Interest credited to policyholders, but unpaid, not deductible. *Massachusetts Mut. Life Ins. Co. v. United States*, 269.

10. *Transfer Tax. Nonresidents. Intangibles.* Application of 1924 Act to stocks and bonds belonging to nonresident alien and which are actually present in this country at time of death; construction of phrase "situated in the United States." *Burnet v. Brooks*, 378.

11. *Id.* Local cash deposit included unless "deposited with any person carrying on the banking business." *Id.*

12. *Transfer Tax. Trust Property.* Inclusion under § 302 (d) of 1926 Act of trust property where donor reserved power though not in favor of himself or his estate. *Porter v. Commissioner*, 436.

13. *Transfers by Gift.* Deeds of trust reserving power of revocation became taxable as gifts upon termination of power. *Burnet v. Guggenheim*, 280.

III. *Id.*; Assessment, Collection, and Refunds.

1. *Special Assessment.* Effect of request for. *United States v. Henry Prentiss & Co.*, 73.

2. *Id.* Differences between provisions for special assessments under 1917 and 1918 Acts. *United States v. Factors & Finance Co.*, 89.

3. *Id.* Conclusiveness of Commissioner's certificate favoring special assessment. *Id.*

4. *Id.* Special assessment under § 328 of 1918 Act involves discretionary action by Commissioner and can not be revised by the courts. *Heiner v. Diamond Alkali Co.*, 502.

5. *Refunds. Limitations.* Statute limiting time for presentation of claim is to protect against stale demands; administrative regulation as to form of claims is to facilitate research. *United States v. Memphis Cotton Oil Co.*, 62.

6. *Claim for Refund. Amendment. Limitations.* General claim for refund not specifying grounds, may be amended at any time before final rejection, though new claim barred by limitation. *United States v. Memphis Cotton Oil Co.*, 62; *United States v. Henry Prentiss & Co.*, 73; *United States v. Factors & Finance Co.*, 89.

TAXATION—Continued.III. *Id.*; Assessment, Collection, and Refunds—Continued.

7. *Id.* General claim for refund may be amended to specify necessity for special assessment as ground, notwithstanding intervening limitation. *United States v. Factors & Finance Co.*, 89.

8. *Id.* Claim for refund specifying as sole ground necessity for special assessment could not by amendment be turned into one for revision of assessment because of erroneous valuation of invested capital; claim on latter ground was barred by limitations. *United States v. Henry Prentiss & Co.*, 73.

9. *Id.* Administrative practice and analogies of pleading as bearing upon determination of whether amendment of claim for refund allowable. *United States v. Memphis Cotton Oil Co.*, 62; *United States v. Henry Prentiss & Co.*, 73; *United States v. Factors & Finance Co.*, 89.

10. *Id.* *Final Rejection.* Claim for refund held not finally rejected by Deputy Commissioner's notice to taxpayer that claim would be rejected. *United States v. Memphis Cotton Oil Co.*, 62.

11. *Limitations. Waiver.* Validity under § 278 (e) of 1924 Act of waiver in respect of income taxes the assessment and collection of which had become barred before the date of the Act. *McDonnell v. United States*, 420; *Pacific Coast Steel Co. v. McLaughlin*, 426.

IV. **State Taxation.** See **Constitutional Law**, IV; VII.

1. *Production and Sale of Electricity.* State tax on hydroelectric company licensed by Federal Power Commission valid. *Broad River Power Co. v. Query*, 178.

2. *Ad Valorem Tax.* Oil produced from restricted Indian lands. *Indian Territory Oil Co. v. Board of Equalization*, 325.

3. *National Banks.* State tax on shares. *Union Bank & Trust Co. v. Phelps*, 181.

4. *Chain Stores.* Validity of Florida chain store tax. *Louis K. Liggett Co. v. Lee*, 517.

TERRITORIAL SEAS. See **Treaties**, 3-5.**TRADE-NAMES.** See **Federal Trade Commission**, 2.**TRANSFER TAX.** See **Constitutional Law**, VI, 1-2; **Taxation**, II, 10-12.

TREATIES. See **Customs Laws.**

1. *Subjects of Agreement.* Remedy for multiple taxation by several nations is by international conventions. *Burnet v. Brooks*, 378.

2. *Id.* Power of the United States to negotiate in this regard is limited only by such restrictions as may be imposed by its own Constitution. *Id.*

3. *Validity and Effect. Conflicting Statutes.* Treaty of May 22, 1924, with Great Britain, was self-executing and superseded, so far as inconsistent, provision of § 581 of Tariff Act of 1922 conferring authority on Coast Guard officers to board, search and seize beyond our territorial waters. *Cook v. United States*, 102.

4. *Construction.* Treaty of 1924 with Great Britain dealt completely with subject of search and seizure, beyond our territorial limits, of British vessels suspected of smuggling liquors. *Id.*

5. *Id.* Treaty of 1924 forbade boarding, search and seizure of British vessel beyond three mile limit and not within one hour's sailing distance of coast. *Id.*

6. *Modification and Abrogation.* Later statute does not modify or abrogate treaty unless purpose is clearly expressed. *Id.*

7. *Id.* Treaty of 1924 with Great Britain was not abrogated by reenactment of § 581 of Tariff Act of 1922 in identical terms in Tariff Act of 1930. *Id.*

TRIAL. See **Employers' Liability Act**, 1-6.**TRUSTS.** See **Constitutional Law**, VI, 2; **Taxation**, II, 12-13.**UNFAIR COMPETITION.** See **Federal Trade Commission**, 1-2.**UNITED STATES.** See **Interstate Commerce Acts**, 12.

1. *International Relations.* United States as sovereign possesses all powers necessary to effectively control its international relations. *Burnet v. Brooks*, 378.

2. *Suits.* United States as necessary party on appeal. *Interstate Commerce Comm'n v. Oregon-Washington R. & N. Co.*, 14.

3. *Priority as Creditor.* Priority under R. S. § 3466 as between debt due United States and lien of state tax not presently enforceable. *New York v. Maclay*, 290.

4. *Id.* Deposit of instalments of war-risk insurance and disability compensation paid to guardian appointed pursuant to state law was not preferred claim under R. S. § 3466; guardian was not agent or instrumentality of the United States. *Spicer v. Smith*, 430.

VERDICT. See **Employers' Liability Act**, 2, 6.

VETERANS' ACT. See **Banks**.

WAREHOUSES. See **Constitutional Law**, VII, (B), 10.

WAR MINERALS RELIEF ACT. See **Claims**, 2-3.

WITNESSES.

Credibility. See *Pennsylvania R. Co. v. Chamberlain*, 333.

WORKMEN'S COMPENSATION ACTS.

1. *Hazards of Employment.* Injuries sustained by employee while going to or returning from work on service in extra hours or on special errands as within employment. *Voehl v. Indemnity Ins. Co.*, 162.

2. *Findings.* *Longshoremen's Act.* Deputy Commissioner's findings of fact, supported by evidence, conclusive. *Id.*





















