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1. *Rates. Function of Secretary of Agriculture.* Rates for services of market agencies; rates on level of those in order previously adjudged void for defects of procedure; adequacy of hearing by Secretary; sufficiency of evidence; charge of bias. *U. S. v. Morgan*, 409.

2. *Review of Rate Order.* Improper to authorize plaintiffs to take Secretary's deposition, and to examine him at trial, regarding process by which he reached his conclusions. *Id.*

**PARTIES.** See **Removal of Causes**, 3.

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1. *What Law Governs* action in federal court on contract made in other State. *Klaxon Co. v. Stentor Co.*, 487; *Griffin v. McCoach*, 498.

2. *Stay of Execution* pending final determination of cause by this court. *Vernon v. Alabama*, 540.

3. *Supersedeas Bond.* Failure to produce surety for examination justified vacating approval of bond but not dismissal of appeal. *Tinkoff v. Gold*, 545.

4. *Application of New Rules for District Courts.* Rule 53, relating to references to Masters, inapplicable to habeas corpus cases. *Holiday v. Johnston*, 342.

5. *Id.* Cause remanded to District Court to find facts specially and state conclusions separately pursuant to Rule 52 (a). *White v. Johnson*, 538.

6. *Application for Certiorari* not made within time provided by Rule XI, denied. *Beck v. U. S.*, 587.

7. *Order Appointing Member of Advisory Committee* to assist in preparation of rules in criminal cases prior to and including verdict or finding of guilt, p. 602.

8. *Rules of this Court.* Amendment of Rule 32, par. 7, prescribing fees to be charged by Clerk, p. 602.

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**PUBLIC LANDS.**

*Taylor Grazing Act.* Issuance by Secretary of the Interior of temporary licenses to graze stock at uniform price per head, was ratified by Congress. *Brooks v. Dewar*, 354.

**PUBLIC OFFICIALS.** See **Collector of Internal Revenue, 1-2; Elections, 4.**

**PUBLIC POLICY.** See **Constitutional Law, I, 9-10.**

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**PUBLISHERS.** See **Antitrust Acts; Copyrights, 1-2.**

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**RATES.** See **Interest**, 2; **Interstate Commerce Acts**, 1, 3; **Packers & Stockyards Act**, 1-2.

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**REMOVAL OF CAUSES.**

1. *In General.* Right of removal of suit from state to federal court governed by federal law. *Shamrock Oil Corp. v. Sheets*, 100.

2. *Right of Removal.* Right under 1887 Act confined to defendant or defendants. *Id.*

3. *Counterclaim.* Non-citizen plaintiff in state court without right of removal though citizen defendant interpose counterclaim involving jurisdictional amount. *Shamrock Oil Corp. v. Sheets*, 100.

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**REORGANIZATIONS.** See **Bankruptcy**.

**REPRESENTATIVES.** See **Constitutional Law**, I, 1-2; **Elections**, 1-4.

**RESERVOIR.** See **Constitutional Law**, II, 1.

**RESTRAINT OF TRADE.** See **Antitrust Acts**.

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*Rules of This Court. Fees.* Amendment of Rule 32, par. 7, prescribing fees to be charged by Clerk. See p. 602.

**RULES OF CIVIL PROCEDURE.** See **Procedure**, 4-5.

**SALES.** See **Bankruptcy**, 4; **Constitutional Law**, II, 13-15; III, 1-2; **Taxation**, II, 4-13; III, 1-3.

**SALES TAX.** See **Bankruptcy**, 4.

**SECRETARY OF AGRICULTURE.** See **Packers & Stockyards Act**, 1-2.

**SECRETARY OF THE INTERIOR.** See **Public Lands**.

**SENTENCE.** See **Habeas Corpus**, 1.

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1. *Constitutionality.* Declaration by federal court that state statute containing many provisions not involved in the case was void *in toto*, erroneous. *Watson v. Buck*, 387; *Marsh v. Buck*, 406.

2. *Construction.* *Title of Act* as aid in resolving ambiguity. *Maguire v. Commissioner*, 1.

3. *Legislative History.* Construction given § 113 (a) (5) of Revenue Act of 1928 supported by legislative history. *Id.*

4. *Id.* Supports construction given § 75 (r) of *Bankruptcy Act*. *Benitez v. Bank*, 270.

5. *Wisdom*, need and appropriateness of legislation. *Olsen v. Nebraska*, 236.

6. *Strict Construction* of federal legislation relating to removal of causes indicated. *Shamrock Oil Corp. v. Sheets*, 100.

7. *Reenactment.* Rule that reenactment adopts administrative or judicial construction only an aid in statutory construction. *Helvering v. Reynolds*, 428.

8. *Particular Statutes.* Act of March 2, 1831 §§ 1 and 2 and Criminal Code § 135 construed with regard to right to jury trial. *Nye v. U. S.*, 33.

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**TAXATION.** See **Bankruptcy**, 3-5; **Constitutional Law**, II, 12-15; VI, (A), 3; VI, (B), 2; **Liens; Limitations**.

I. In General.

II. Federal Taxation.

III. State Taxation.

I. In General.

1. *Tax Liens.* Validity of Alabama tax lien as applied to purchaser acquiring before amount of tax ascertained; United States as purchaser. *U. S. v. Alabama*, 274.

2. *Collector of Internal Revenue* can not release bond securing payment of federal tax. *Royal Indemnity Co. v. U. S.*, 289.

3. *Id.* Deficiency may be compromised only by Commissioner with consent of Secretary of Treasury. *Id.*

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

1. *Income Tax. Trusts.* Trust subject to same rules as individual in computing taxable income. *City Bank Co. v. Helvering*, 121.

2. *Income Tax. What Constitutes Income.* Sum received by lessor for cancellation of lease was income taxable to him under 1932 Act. *Hort v. Commissioner*, 28.

3. *Id.* Though lease be regarded as "property," consideration received by lessor for its cancellation was not return of capital under 1932 Act. *Id.*

4. *Income Tax. Gain from Sale.* Basis for ascertaining gain or loss from sale of property received from testamentary trustees. *Maguire v. Commissioner*, 1; *Helvering v. Gambrill*, 11; *Helvering v. Campbell*, 15; *Helvering v. Reynolds*, 428; *Cary v. Commissioner*, 441.

5. *Id.* Basis held value at time of "distribution to taxpayer." *Maguire v. Commissioner*, 1.

6. *Id.* Cost to trustees as basis in case of property purchased by testamentary trustees and subsequently delivered to taxpayer legatee. *Maguire v. Commissioner*, 1; *Helvering v. Gambrill*, 11; *Helvering v. Campbell*, 15; *Helvering v. Reynolds*, 428; *Cary v. Commissioner*, 441.

7. *Id.* Property purchased by testamentary trustees and subsequently delivered to taxpayer, not "acquired by will"; basis governed by § 113 (a), not § 113 (a) (5), of 1928 Act. *Maguire v. Commissioner*, 1.

8. *Id.* Gain or loss from sale of property acquired by bequest, devise, or inheritance, may be based on value when taxpayer first acquired an interest, though conditional or contingent. *Helvering v. Campbell*, 15.

9. *Id.* Basis for property "acquired by bequest, devise, or inheritance" under 1934 Act, is value at testator's death though taxpayer's interest then contingent. *Helvering v. Reynolds*, 428.

10. *Id.* Application of "first in, first out" rule of Treasury Regulations. *Helvering v. Campbell*, 15.

11. *Income Tax. Capital Gains. Capital Assets.* Proceeds from insurance on buildings and equipment destroyed by fire, not gain from "sale or exchange" of capital assets under § 117 (d) of 1934 Act. *Helvering v. Flaccus Leather Co.*, 247.

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13. *Id.* "Property held by taxpayer," as embracing contingent or conditional interest. *Helvering v. Gambrill*, 11; *Helvering v. Campbell*, 15.
14. *Deductions.* No loss deductible under § 23 (e) of 1932 Act upon receipt by lessor of sum for cancellation of lease. *Hort v. Commissioner*, 28.
15. *Id. Expenses of "Carrying on Business."* Testamentary trust not "carrying on business" and trustee's commissions not deductible under § 23 (a) of 1928 Act. *City Bank Co. v. Helvering*, 121.
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