

The Theory and Practice of Modern Taxation. By William Raymond Green. New York: Commerce Clearing House, Inc. 1933. Pp. vii+266. \$2.75.

This volume, written by one who as a former member of Congress achieved distinction for his statesmanship as a member of the Ways and Means Committee of the House of Representatives, is a distinct disappointment. The expectations created by the impressive title, *The Theory and Practice of Modern Taxation*, are not fulfilled. The volume is practically devoid of any discussion of the theories of taxation, and even the practical matters are sketchily and inadequately presented. The writer is at his best in discussing the problems involved in the development and execution of the federal income tax, but these are so rapidly passed over that the reader is only introduced to one problem after another. For indicating the problems in this field the book is useful, but outside the field of federal finance the writer seems lost. For example, the chapter on State Taxation in General, dealing with the tax problems of American states, is written in terms of relieving the burden on real estate and concerns itself primarily with the taxation of real estate and personal property. Sales taxes are mentioned here, and effective administration, centralized and local, is stressed, but many major problems are not even mentioned. The vast literature on state and local taxation is not opened to the student. Not a single work in this field is cited and the only person mentioned in the chapter is Senator Cummins.

In failing to cite the literature and the contributions of noted scholars the chapter just mentioned is typical of the entire book. The palpable lack of authorities cited and the omission of references to cardinal contributions of famous men appear in every chapter. There is no bibliography, no "selected references" for students, and few credit lines. Legal scholars will be disappointed by the lack of citations to cases referred to and by the omission of leading decisions. Where statistics are used, they are selected from readily available sources, but the reader is not often given information as to the source, reliability, or the exact character of the data. For example, it is stated on page 234: "Statistics show that in most States it takes from 30 to 50 per cent of his [the farmer's] net income from the land taxed, and in instances where there has been a partial or nearly complete failure of crops, it has been known to take all of his net income or more to pay the tax." The source of this quotation is not given, and even the facts as stated are not related to a long-run consideration of property values, nor to an adequate consideration of the incidence of this particular tax. The discussion of incidence of this tax—and of other taxes—is especially feeble. Moreover, the author paid little attention to fiscal history in the preparation of his book. In discussing income taxes there is no reference to the early state taxes nor to the colonial "faculty" taxes. Early state inheritance taxes are likewise overlooked. In sketching the history of the United States income tax no mention is made of the corporation tax of 1909 although statistics presented for later years include both corporation and personal taxes.

A few pages are taken from Congressional experience to pay respects to critics:

"Many criticisms of the form of the statutes providing for the income tax in this country have been carelessly or ignorantly made. . . . It is continually being said that the form of the law ought to be improved but the Government has been searching for those who can improve it for years without success. Critics are always numerous but constructive capacity is scarce. . . . But in all this period [1916-32] no definite proposition for simplifying the income tax has ever been presented to either committee [Ways and Means or Joint Committee on Taxation], much less has anyone ventured to attempt drafting either the law or any part thereof in better

form. While the writer was serving as chairman of the Joint Committee on Taxation, he appointed a number of distinguished experts on taxation as an advisory committee on the form of the revenue law. This advisory committee made a valuable report which was of much assistance in drafting the revenue law of 1928, but did not go far in simplifying it. This may be said to show that the public is more interested in the kinds of taxes levied and in the rates than in the manner of their application, but it also shows how much easier it is to criticize a legislative act than to construct one in proper form" (pp. 65-68).

If true, it is, of course, a sad commentary on the intellectual bankruptcy of the professional students of income taxation that they could not suggest improvements in the income tax law in the years under discussion. The history of that period seems to indicate that the administration did not care particularly for their views nor did it seem to desire to correct many obvious defects in the law. The responsibility for law making would seem to rest on Congress rather than on the critics. The federal government could, and still can, learn much from the experiences of certain states in the administration of income taxes, especially from Delaware and Wisconsin. The attitude of the author can easily be explained, but a survey of the literature will reveal many suggested improvements in income taxation made by a large number of competent students. That they did not appear in Congress to urge the adoption of their suggestions is beside the point. It is too easy an alibi to say "no one appeared"; the obligation of legislators is to search for the means of improving fiscal statutes. The difficulties in the subject matter indicate the need for technical assistance from professional specialists in public finance and warrant closer cooperation from a staff of such men working for the Treasury and committees of Congress. Good precedents of this character have recently been established.

In one respect, however, the book is outstanding—it presents a liberal, social point of view. This runs throughout the entire book and appears conspicuously in the chapters on the income tax and sales tax and with reference to expenditures on such things as education. The book is also refreshing for its common sense and the many practical suggestions of the author.

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The Law of Citizenship in the United States. By Luella Gettys. Chicago: The University of Chicago Press, 1934. Pp. xxii, 221. \$3.00.

The subject of citizenship in the United States was deserving of a new and comprehensive analysis inasmuch as it is thirty years ago since Van Dyne's treatise on citizenship was published. While, of course, there have been articles in the various law reviews, particularly in the *American Journal of International Law*, since that date, on significant developments, no one had considered the subject as a whole.

There is a foreword to Miss Gettys' book by Professor Quincy Wright of the University of Chicago, who says that the book "is unquestionably the most comprehensive treatment which has appeared on the subject of citizenship in the United States."

Miss Gettys, a former Carnegie Fellow in International Law, received a grant-in-aid from the Social Science Research Council, which also subsidized the publication. She conferred with such governmental experts as Richard W. Flournoy, Jr., and John J. Scanlan of the Department of State, and Henry B. Hazard of the Immigration and

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