

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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Naturalization Service. Critical and suggestive aid was furnished by Professors Garner of the University of Illinois, Quincy Wright of the University of Chicago, and John P. Senning of the University of Nebraska.

Three main sources are used in the study: legislation, judicial opinion, and administrative decision. Attention is also directed to certain treaties and conventions bearing on the international aspects. Reference is also occasionally made to the statutes of foreign countries. These, however, Miss Gettys does not appear to have examined herself, but are cited from the Harvard Research in International Law. This particular research was five years old, hence there have doubtless been changes. At pages 28 and 185 she cites the Research as to which countries apply the *jus soli* and which the *jus sanguinis*. At page 137 she cites the Research as to states which avoid statelessness by providing that the marriage of a woman national to an alien does not deprive her of her own nationality unless she gains the nationality of her husband, and at page 139 as to states in which marriage confers the nationality of the husband upon the alien wife. Since there have been many and swift changes as to the rules governing the effect of marriage upon citizenship in recent years the present statutes may well be different from what they were five years ago. As the study is devoted almost entirely to the municipal law of the United States, however, analysis of the statutes of foreign states could hardly be expected. A study of the British and Canadian statutes might have been helpful.

Miss Gettys also consulted numerous treatises on law and political science dealing with citizenship. A bibliography filling seven pages cites the law review articles and the public documents on the subject. Following this is a list of cited cases and a comprehensive, helpful index. The new 1934 citizenship statute, having been enacted while the volume was in press, is referred to in an addendum.

The book is divided into eight chapters. The first chapter deals with the general principles and sources of citizenship. A definition of citizenship is set out. It is pointed out that while from the point of view of its own law a state may regulate citizenship as it will there are certain ill defined limitations from the standpoint of international law. There is a discussion of federal and state citizenship before and after the Fourteenth Amendment.

The second chapter discusses citizenship by birth. The rule of *jus soli* is first discussed and the meaning of the phrase "in the United States" and "subject to the jurisdiction thereof" is considered. The rule of *jus sanguinis* is next considered. The third chapter deals with individual naturalization. The fourth, dealing with judicial interpretation of naturalization, considers such matters as the meaning of "free white person," "owe permanent allegiance," "of good moral character," and "five years residence within the United States." The fifth chapter deals with the effect of marriage on citizenship, a field in which there have been great changes in the past two decades due to the improved status of women. The sixth chapter touches briefly upon collective naturalization and then considers, at greater length, citizenship in the territories. The seventh chapter, covering loss of citizenship, deals with the methods of expatriation and the presumption of expatriation. The eighth chapter entitled "Conclusion," contains suggestions first as to internal problems and then as to international problems. The internal problems treated deal with citizenship by birth, the policy of naturalization, and a new national code of citizenship. The international phases considered are conflicts of nationality, the status of naturalized citizens in their native country, and international efforts to establish uniform nationality laws.

In some places when citing cases in the lower federal courts the particular court is referred to. This is not followed throughout though the convenience of practitioners would thereby have been facilitated. The author speaks of Porto Rico instead of Puerto Rico.

Miss Gettys' book is well worth reading. It considers every important phase of the law of citizenship. It does this clearly and concisely. The historical background presented clarifies many a problem. One can hardly refrain from lingering doubts, however, as to whether so large a subject can be adequately treated within the limits of a two-hundred-page book. Miss Gettys' book is a good summary of what the cases have said and what leading students have thought about citizenship. There is very little of originality, however, in any of her ideas. The analysis of judicial decisions does not strike the writer as particularly profound. Often she states what the courts have held without offering criticism that might well be made. The large number of topics covered in so short a space results in occasional sketchiness of treatment. The book ought, however, to prove very useful to practitioners, and furnishes, at least, an excellent starting point for scholars.

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Plans of Corporate Reorganization. By Philip M. Payne. Chicago: The Foundation Press, Inc., 1934. Pp. vii, 652. \$10.00.

This volume may perhaps be useful to practitioners and students of reorganization for three reasons. (1) It furnishes in convenient form a reprint of certain important Congressional reports¹ bearing upon section 77B of the Bankruptcy Act.² (2) Over two-thirds of the book consists of actual plans of reorganization and other documents used in various real estate, railway, utility and industrial reorganizations, including four petitions³ and a plan⁴ and final decrees⁵ used in proceedings under section 77B. (3) The footnotes contain generous references to what the author in his foreword rightly refers to as the most helpful material on the subject, that is, law review articles.

In other respects, however, the volume is definitely disappointing. Besides the material referred to above, it contains about ninety pages of text under the chapter headings "Development of the Law," "Economic Principles of Corporate Reorganizations," "Methods of Effecting Reorganizations," "Deposit Agreements and the Securities Act," "Fair and Equitable Plans," and "Important Statutory Provisions Affecting Corporate Reorganizations." This text material is superficial in its treatment of every problem, haphazard in organization, and grossly inaccurate—even in its statement of vital statutory provisions. A word may be added in specification of each of these charges, although extended review of the book seems unwarranted.

On each topic treated, the author's discussion is vastly inferior to that available in law review articles and notes to which reference is usually made. Instead of presenting in condensed form a thoughtful analysis of the problem, Mr. Payne has preferred to echo and re-echo the familiar ambiguous and question-begging generalities. The chapter on "Deposit Agreements and the Securities Act" is particularly inadequate. Mr. Payne's nine pages on this subject cannot even be compared with the nine-page stu-

¹ Part IV, chapters IV, V and VI.

² Pp. 555 *et seq.*

³ P. L. No. 296, 73d Cong., 2d Sess. (1934).

⁴ P. 486.

⁵ P. 569.