

man,¹¹ and carried it to full and rounded fruition. In a word, this is no light reading. The counterpoint of nuance and the depth of implication call for highly sustained attention. But the return rewards the effort. And the contribution is unique.

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¹¹ Herriman, *op. cit.* supra note 7.

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State and Local Taxation: Cases and Materials. By Jerome R. Hellerstein. New York: Prentice-Hall, Inc., 1952. Pp. xxiii, 871. \$9.75.

For too many years the subject of state and local taxation has been sorely neglected in law school curricula. While many problems of state and local taxation involve questions of constitutionality which have been more or less adequately covered in constitutional law case books, vast problems of interpretation and administration of state and local taxes have been ignored too long. With considerable temerity, Professor Hellerstein has undertaken the difficult task of bringing within two covers, for the first time, selective material that removes much of the mystery about state and local taxes. If, by his example, Professor Hellerstein merely inspires others to publish similar case books, he will have accomplished much. He has, however, achieved much more, for it will be a long time before another case book on state and local taxation will excel his work.

The book contains copious material on such taxes as corporate franchise, capital stock, business and personal income, sales and use, gross receipts, documentary stamp and mortgage recording, death and gift, and real and personal property. It also covers problems of allocations, tax exemptions, assessment and collection procedure, and taxpayers' administrative and judicial remedies. In addition, Mr. Hellerstein has allotted a liberal amount of material to constitutional limitations and restrictions flowing from state and federal constitutional requirements. Also, he has included a generous amount of historical, economic, and fiscal data. The sum total of the cases and material is much greater than that which can be covered in the ordinary law school course, even if devoted exclusively to state and local taxation. Nevertheless, the book offers rich opportunities for considerable variations of selection by the individual teacher. That selection is materially made more meaningful by the numerous provocative suggestions for further inquiry offered by Mr. Hellerstein at the end of practically every section.

The present work is in all respects a modern pedagogical tool. Hence, it is not surprising that the cases reprinted or cited have in the main been recently decided. Furthermore, questions posed by the author in notes and problems are

practical in terms of present state and local tax tendencies. The book is, therefore, much more useful than one confined to merely an analysis of tax principles.

The teaching of state and local taxation in a law school poses pedagogical difficulties. Those difficulties are present whether the law school be "local" or "national"—but they should frighten only the timorous. So much of the judicial and administrative work is devoted to the interpretation and construction of particular statutes and ordinances which may have little or no significance outside the particular state or locality involved. Notwithstanding the considerable variations in state and local taxes, there is, interestingly enough, considerable similarity. To the extent, for example, the various states or municipalities adopt uniform statutes or ordinances, tax decisions of one jurisdiction have more than provincial importance. Utter confusion can arise in the teaching of state and local taxation unless there be maintained a proper balance in emphasis on similarities and dissimilarities among the tax laws of the states and localities. Mr. Hellerstein is fully aware of that danger and accordingly has attempted, successfully in the opinion of this reviewer, to post warnings at appropriate places throughout his work.

Although more and more of total tax revenues in the United States are continually being siphoned off by the federal government, state and local taxation will remain for generations to come a much more important aspect of our economy than most people realize. Accordingly, an increasing number of lawyers yet-to-be should know more about state and local taxation than has been the case thus far. In that direction, Mr. Hellerstein has made an auspicious beginning.

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