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ESTATE AND GIFT TAXATION: CASES AND MATERIALS, by Boris I. Bittker. Prentice-Hall, Inc., New York, 1951. \$7.00.; CIVIL RIGHTS IN THE UNITED STATES IN 1950: A BALANCE SHEET OF GROUP RELATIONS. American Jewish Congress, National Association for the Advancement of Colored People, New York, 1951. Pp. 96. \$.25.

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Book Notes

ESTATE AND GIFT TAXATION: CASES AND MATERIALS, by Boris I. Bittker. Prentice-Hall, Inc., New York, 1951. \$7.00.

This book is a revised and enlarged edition of the mimeographed materials which Professor Bittker used in his classes at Yale. The estate-gift tax structure is admittedly insignificant for revenue purposes, but is of great importance in our system of modified capitalism as a weapon against excessive concentration of wealth. Professor Bittker's book is arranged to offer maximum understanding of the processes—legislative, judicial, and administrative—at work in frustrating and effectuating this social purpose in the 35-year history of the estate tax. At the start is a portion on the gift tax showing the student its relation to the estate tax; then follows the bulk of the book covering Sections 811 and 812, and a final division dealing with the frequently complex problem of state jurisdiction to levy transfer taxes.

Of special interest to Louisiana students and lawyers is a well-done section on community property containing, inter alia, the *Wiener* case in full, excerpts from the briefs of the various attorneys general in that case, and excerpts from DeFuniak and from Eisenstein's brilliant 1948 article in the *Tax Law Review*. Chief deficiency in the book is the author's failure to include material on tax planning for estates. This omission does not impair the book's usefulness, and Professor Bittker is to be congratulated.

CIVIL RIGHTS IN THE UNITED STATES IN 1950: A BALANCE SHEET OF GROUP RELATIONS. American Jewish Congress, National Association for the Advancement of Colored People, New York, 1951. Pp. 96. \$.25.

This is a report on group relations for the year 1950 in such fields as education, elections, public offices, transportation, housing, armed forces and mob violence. The report is crammed full of factual information without attempting to sermonize. Noted as the most important event of the year in the civil liberties area are the United States Supreme Court decisions of *Sweatt v. Painter*, *McLaurin v. Oklahoma* and *Henderson v. Interstate Commerce Commission*, "which deeply undermined the legal founda-

tion for the institution of state-imposed racial segregation.”¹ As equally important the report notes “an impressive increase in effective prosecution of white persons in the South for crimes against Negroes and in successful police action in conflict situations.”² Civil rights discussions are often conspicuous by their lack of factual content. This report will do much to fill the gap.

1. P. 5.

2. *Ibid.*