
Charles A. Reynard
ity. It is indeed a "primer" rather than a "first grade reader," and one very well conceived and executed.

As a "primer," Professor Stone's book would be a logical part of what would seem to me to be a pattern of instruction followed by him and possibly by Professor Oppenheim at the Tulane College of Law. In recent years they have published a number of articles in the *Tulane Law Review* which really are "primers" in certain areas of the law and which are sometimes given that title.6 Just as those primers on bankruptcy or succes-
sions provide over-all pictures of those branches of law for one about to study them, so Professor Stone's primer on law study introduces the prospective or beginning law student to what he may expect and what may be expected of him in law school and later. My information is that Professor Stone uses his book in just that fashion, assigning it for reading by all first year stu-
dents within the first few weeks of school and elaborating on its subject matter in a series of lectures. This should give enough information to the entering student to make him feel reasonably at home in his new surroundings.

Robert A. Pascal *

STATE AND LOCAL TAXATION—CASES AND MATERIALS, by Jerome R.

Based upon a semester's teaching experience with the book, this reviewer gives it his hearty recommendation.

In compiling this book Professor Hellerstein has not only demonstrated his outstanding scholarship, but has filled a long standing need of the teaching profession. With the increasing growth and complexity of state and local taxation an expanding number of law schools have added courses to their curricula for the purpose of training students in this area of special significance. Despite the importance thus accorded the subject matter, it

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6. See, for example, Stone, A Primer on Rent, 13 Tulane Law Review 329 (1939); Stone, A Primer on Bankruptcy, 16 Tulane Law Review 339 (1942); Stone, Tort Doctrine in Louisiana: The Concept of Fault, 27 Tulane Law Review 1 (1952); and Oppenheim, The Fundamentals of Louisiana Succession Law, 23 Tulane Law Review 305 (1949). I do not wish, however, to imply that these "primers" are as non-technical as the "Handbook"; on the contrary, they are excellent doctrinal expositions to be recommended to the trained lawyer, but their simplicity and completeness of statement make them suitable "primer" material as well.

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remained for Professor Hellerstein to present the first set of published materials specifically designed for the teaching of such a course. The dearth of materials in the area has unquestionably been attributable in part to the fact that constitutional and statutory variations from jurisdiction to jurisdiction made it seemingly unpracticable to assemble in one volume sufficient materials to be of practical benefit to teachers and students throughout the country. As the book clearly demonstrates, however, there is a sufficient body of common principles, problems and limitations which have application, perhaps in varying degrees, in all states and their political subdivisions to justify the preparation of materials designed for use in schools throughout the nation. At the same time Professor Hellerstein has accorded full recognition of the fact that his book will require reference to and supplementation by local materials.

In the course of presenting his materials, the editor has divided the book into five main areas. The first is introductory in character, treating of the history and development of the state and local tax structure and its economic significance. A second area covered by the materials concerns constitutional limitations upon state and local taxation, with one chapter (Chapter 3) devoted to problems of state constitutions, and the balance (Chapters 4, 5, 6, and 10) dealing with problems created by provisions of the federal constitution. A third area consists of the intensive study of particular types of taxes of common incidence throughout the country, including corporate franchise, capital stock and business income taxes (Chapter 7); sales and use taxes (Chapter 8); documentary stamp and mortgage recording taxes (Chapter 9); death and gift taxes (Chapter 11); personal income taxes (Chapter 12); real and personal property taxes (Chapters 13 and 14). The fourth area relates to exemptions from taxation. The fifth and final area covers the important subject of tax procedures, treating with both the subject of assessment and collection processes, as well as taxpayers' remedies.

As indicated, the materials include a study of estate, gift and income taxation, measures which are customarily made the subject of separate courses in the law school. But there is no overlapping in these areas, for Professor Hellerstein has made no effort to treat with the substance of these taxes, and restricts his selection of cases and materials to illustrations of particular problems of state taxation, including the troublesome concepts
of allocation of income, taxation of the income of non-residents, and due process considerations.

A most refreshing aspect of the book, and one which demonstrates the dynamic nature of the subject matter, is reflected in the fact that the great bulk of the principal cases are decisions reported within the past ten years.

The primary problem confronting the teacher who adopts the Hellerstein book is that of adapting the editor's materials to the local constitutional and statutory system. This involves two separate and distinct processes. In the first place, the teacher must determine which portions of the editor's selections he may omit as illustrative of problems which are not encountered in the local scene. This is not to say, of course, that students should never be exposed to problems that arise in jurisdictions other than his own. But the inexorable factor of time compels some sacrifices, and this is an area in which some of those sacrifices may be made. Thus, in the reviewer's own experience it was found that much of the editor's Chapter 8 on sales and use taxation might profitably be omitted because of the comprehensiveness of the Louisiana measures on this subject (the Louisiana sales and use taxes are specifically made applicable to services as well as goods, and there are virtually no exemptions). A similar "cutting" of the materials might be effected in that portion of Chapter 7 which considers in some detail the various types of apportionment formulae which are used to measure corporate franchise, capital stock and business income taxes, thus leaving class time for a more concentrated consideration of the particular formula that is provided by the statutes of the school's state. The second phase of this adaptation process is the supplementation of the book with local materials. This may be done in the traditional manner by the issuance of mimeographed materials prepared by the teacher, or by assignment of outside reading. However, the editor has provided an excellent device of his own for this purpose through the medium of problems or assignments which appear at the end of most of the sections dealing with specific taxes, requiring the student to prepare and submit solutions to the questions posed in the light of the specific statutes of his own state. While some variation or adaptation may be required in particular instances, the reviewer found these problems to be excellent teaching tools.

No teacher is ever completely satisfied with the arrangement of the materials in a casebook (indeed, it is said that casebook
editors themselves frequently have misgivings about their own allocations), and it is on this point alone that the reviewer voices a very mild criticism of the book in one or two particulars. Professor Hellerstein undoubtedly has good reasons of his own for isolating his treatment of the constitutional limitation of due process of law in Chapter 10 where it is interspersed between the materials dealing with specific taxes, rather than taking it up along with the other constitutional limitations in Part II of the book (Chapters 3 through 6). To the reviewer, however, this is objectionable for two reasons: in the first place, it seems to interrupt the orderly consideration of the specific taxes by being relegated to Chapter 10; and, in the second place, an understanding of the due process requirement is basic to an understanding of much of the material found at earlier points in the book, a fact which the editor himself acknowledges as early as in Chapter 4, where he says (at page 165) "The Due Process Clause also comes into play in the 'doing business' problem, for there must be a sufficient nexus between the taxing state and a foreign corporation or a non-resident individual or partnership or trust being taxed to avoid the constitutional barrier of extraterritoriality." Based upon one semester's teaching experience with the book, the reviewer proposes to teach the due process chapter before undertaking any of the other federal constitutional limitations when he next teaches the course.

Another preference of the reviewer is to teach the materials on property taxation before taking up the relatively more complicated types of taxes which are treated in the earlier portions of the book. Again, however, this is simply a matter of pedagogical preference, and is easily overcome by simply assigning the materials out of order.

These are mild criticisms indeed, and well worth the slight inconvenience involved in overcoming them in return for the rewarding experience of teaching from a well written, up to date casebook in a field that has been neglected much longer than it deserved.

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