BOOK NOTES


Magistrate Curran has once more set his pen to paper and the result is an interesting and fascinating autobiography of one of New York’s foremost “public lawyers”, replete with interesting incidents about “inside politics”, local and national problems of the past and present and with those human interest occurrences that come only to a man who has constantly felt the beat of the public pulse. The author’s long record of public service as Alderman, Magistrate, Commissioner of Immigration, Deputy Mayor and presently as Chief Magistrate of New York City is fully set forth together with the duties, problems and experiences inherent in such positions.

To those who still remember the important problem of immigration of the early twenties, the valiant contest for repeal of the eighteenth amendment, the “do-nothing” Board of Aldermen, the political forays of Seth Low, Gaynor and Hylan—to them the book will serve as a rich medium for reflection. To those of a shorter memory the book presents a most interesting history of the development of the municipal government of New York City, as well as the life and times of a man prominently identified with American politics.

Mr. Curran does not overlook the value of his knowledge of the law in its relation to the valuable public service he has rendered. Without such knowledge the ability to recognize problems affecting public welfare and to seek out their workable solution is not complete. Of this the author says that “an understanding of the landmarks of the law is invaluable in any government work.”


Since the inauguration of the Federal Government’s policy of increased regulation of industry, the bituminous coal industry has peculiarly lent itself to experiment in this field of regulation and control. It is complex, highly technical, local in operation, national in both social and economic effect, prodigious in problems of production, distribution, labor, competition and price regulation. Such characteristics, severally or collectively, are found in each industry which has presented some problem of control and regulation. The coal industry has, therefore, recommended itself “to serve as a significant laboratory for experiments in certain types of governmental regulation.” Dr. Parker in his book, presents a history of the industry since 1933 and an analysis of the economic and legal theories which have governed the recent legislation and judicial decisions relative to regulation of the coal industry.

The study is primarily an economic one dealing with such problems as conservation, fluctuations of price, labor, capital, demand, production, wages, management, and many other “socio-economic” phases of the industry. The discussion of the legal aspect of control of the coal industry is most complete. The author discusses and analyzes the statutory attempts at regulation and control with particular emphasis on the Bituminous Coal Code of 1933, the Guffey Act and the Bituminous Coal Act of 1937.

1. P. ii.
Chapters IX and X of the book, wherein the author sets forth and analyzes the decisions of the United States Supreme Court pertaining to regulation of the coal industry as attempted by Congress, present a complete treatment of the economic philosophy of the statutes and its conflict with the constitutional philosophy of the Court. He points out how the effectiveness of the legislative regulations was hindered and obstructed by the Court's rulings in *Schechter v. United States*,\(^2\) and *Carter v. Carter Coal Co.*\(^3\) In this analysis Dr. Parker seems to disregard the fundamental principle of testing federal legislation by the norm of the Constitution\(^4\) and prefers to test it by its economic feasibility and soundness.\(^5\) The difficulty of conforming the economic philosophy and effectiveness of the legislation to the principles of the Constitution was solved, however, by the decisions in *Sunshine Anthracite Coal Co. v. Adkins*\(^6\) and *Appalachian Coal Inc. v. United States.*\(^7\)

This work has definitely been a step forward in assimilating in one volume the history and problems of the attempt to regulate and control the bituminous coal industry and in presenting for consideration and thought many social, legal and economic elements entering into a solution of the problem.


With the increasing burden of taxation and the impending "taxkrieg" rendered imminent and certain by the national defense program it becomes evident that the field of taxation will occupy an increasing portion of the lawyer's attention. To adequately and competently cope with the problem of handling a tax case it is essential for the attorney to have a working knowledge of the practice and procedure involved in the presentation of such cases.

"How to Write a Tax Brief" deals with (1) the necessary elements and parts of a tax brief, and (2) the principal procedural steps which must be taken in handling a tax case. The author outlines the contents of a tax brief supplementing each item by explanatory paragraphs and case citations. The section on procedure discusses the various steps in determining tax liability from the time of filing of the return, through the preliminary steps of audit and examination to the final determination by the Board of Tax Appeals. The questions of appeals to the Circuit Court of Appeals is not discussed since it is beyond the scope of the work which is limited to practice before the Commissioner and Board of Tax Appeals. The appendix contains a complete brief which makes for ready reference and facilitates a clearer understanding of the author's discussion.

This complete and succinct treatment of the administrative procedure to be followed in the presentation of tax cases will afford the lawyer a solution to some of the difficulty encountered in these cases.

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\(2\) 295 U. S. 495 (1935).

\(3\) 298 U. S. 238 (1936).

\(4\) "... if written constitutions are to be regarded as of value, the duty of the court is plain to uphold the Constitution, although in so doing the legislative enactment fails." *Fairbank v. United States*, 181 U. S. 283 (1901).

\(5\) P. 151.

\(6\) 310 U. S. 381 (1939).

\(7\) 288 U. S. 344 (1933).