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Constitutional Law, by Charles W. Gerstenberg (1926)

Alfred J. Schweppe

University of Washington School of Law

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BOOK REVIEWS

CONSTITUTIONAL LAW. By Charles W Gerstenberg. New York: Prentice-Hall, Inc., 1926, pp. xv, 562.

This book, designed, as stated in the preface, for teaching "a short course in constitutional law" should serve its avowed purpose well. By reason of its limited compass the book is hardly adapted for use in law schools giving extensive courses in constitutional law, but should prove valuable in political science departments where short constitutional law courses are given and perhaps also for a review by law students or lawyers.

The first one hundred twenty-five pages constitute a somewhat unique departure in case books. They contain a consecutive text treatment of each of the topics of constitutional law, such as separation of powers, regulation of commerce, taxation, and the like. The last four hundred pages of the book contain selected cases on the more important topics of constitutional law, although not on all matters briefly covered in the preceding text. The author's purpose in providing the preliminary text undoubtedly is to furnish a more complete treatment of the various topics of constitutional law than could feasibly be done by a brief selection of cases, and at the same time to co-ordinate the rules of the cases. If instruction is commenced with the cases and the text regarded merely as collateral and supplementary, little criticism can be made of this method.

The selection of cases shows care and judgment, and the cases are well edited and relieved of excess matter. Although most of the landmarks of constitutional law are included, the author, in view of the rather limited compass of the book, confines his selection largely to very modern cases and thus gives the student essentially the present-day conclusion upon the point rather than the panoramic development of the principle through a series of cases running from early times to the present date.

On the whole, the book represents a tendency toward a briefer and simpler treatment of the subject of constitutional law by the case method than is at present in vogue. Generally speaking, the author's bent toward greater brevity in a field of voluminous constitutional law case books has merit.

ALFRED J. SCHWEPPE.

CASES ON FEDERAL TAXATION. By Joseph Henry Beale and Roswell Magill. New York: Prentice-Hall, Inc., 1926, pp. xv, 719.

This is the first case book on the subject of Federal Taxation for use in law schools which has appeared. The preface, by the compilers, well sets forth that the several federal statutes are based on principles long recognized at common law and that the alterations and changes in the statutes are but different methods adopted for the application of the principles, and that it is perfectly practicable and desirable to teach these principles as applied to this intricate subject. As these statutes are primarily interpreted and administered by departmental organizations of the Government, the regulations and rulings of the Treasury Department are set out quite liberally, as are also parts of the Acts of Congress of 1924, and thus is supplemented by the cases from the courts finely construing and interpreting the Act, regulations and rulings.

The first part of the work deals with income taxes. The first chapter takes up the questions relative to the manner of levying and collecting the taxes under the Federal Constitution and the reason for and the purpose of the Sixteenth Amendment. The second chapter deals with the classes of taxpayers and the cases determining in which class such organizations as the Massachusetts Trust, etc., belong. Thereafter follow chapters on the tax on individuals; the tax on corporations; the tax on estates and trusts; and finally, the collection of the tax and suits by taxpayers.

Part two deals with the Federal Estate Tax. The departmental regulations give a chronological list of the Acts from September 8th, 1916, to the Act of 1924, and the purpose and nature of the Act. The succeeding chapters in this part deal with the gross estate; transfers inter-vivos; the credits, deductions and exemptions; its application to non-residents; the notice and return; the