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Editorial Comments

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EDITORIAL COMMENTS

In conjunction with the 1965 Washington State Legislative Session, the *Washington Law Review* has devoted this issue to a study of several important legislative problems. A Symposium exploring the various aspects of the state tax system has been prepared and is presented as an aid in understanding this complex area. In addition, our lead article is an analysis of the proposed revisions to the Probate Code.

The Tax Symposium is not the first examination of Washington tax problems to appear in the *Review*. Any extended consideration of the constitutional aspects of the tax problem should include reference to Harsch and Shipman, "The Constitutional Aspects of Washington's Fiscal Crisis," 33 *Washington Law Review* 225 (1958). That volume of the *Review* also contained a student comment which discussed possible constitutional amendments for achieving a valid income tax.

The Editors would suggest that the legislature carefully evaluate the 1933 decision, *Culliton v. Chase*, 174 Wash. 363, 25 P.2d 81, which held a progressive income tax unconstitutional because it violated the uniformity requirements found in amendment fourteen of the Washington Constitution. The court's conclusion was based on the questionable premises that all net income constitutes one class of property and that graduated rates destroy uniformity. The *Culliton* case is criticized by Professors Harsh and Shipman in the above cited article at page 252.