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JOHN HUSTON: TEACHER, SCHOLAR, AND FRIEND

Roland L. Hjorth*

It is a pleasure to join in the dedication of this issue of the *Washington Law Review* to Professor Emeritus John Huston. He is a graduate of the University of Washington School of Law who served as Editor-in-Chief of its Law Review in 1951–52. After acquiring a graduate degree from New York University and serving on its faculty and the faculty of Syracuse University, Jack returned to the University of Washington in 1967 as Associate Dean and Professor of Law. He served as Associate Dean for six years and was instrumental in founding the Washington Law School Foundation, whose assets and programs are now a major source of enrichment for the law school.

But I best knew and appreciated Jack Huston as a teacher, scholar, and friend. I had been at the law school for three years when Jack arrived. He was first and foremost a tax teacher, and he was my mentor for many, many years. It may be true that when two tax teachers engage in vigorous discussion others flee the table, but Jack and I are convinced those others missed a lot. Jack Huston has been my colleague for almost thirty years. He was generous and kind in his advice, ready to listen to my problems, and always willing to read and improve my manuscripts. I am in debt to him and I shall miss his daily presence.

Jack has many scholarly interests. In his early years he published books on such disparate topics as *The Mining Law of Turkey*,¹ *The Petroleum Law of Turkey*,² and the *Administration of Criminal Justice*.³ He also wrote numerous articles on property law, including a classic article entitled *Transfers to the "Estate" of a Named Person*.⁴ Jack also taught and wrote extensively in the area of Community Property. The last class Jack taught was a heavily subscribed and rigorous, but much loved, course in Community Property. He remains active as co-editor of the Washington State Bar Association's efforts on a Community Property Deskbook.

Jack's primary teaching and scholarly interests have always been in tax law. He taught the basic income tax course more than twenty-five

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1. *The Mining Law of Turkey* (Kenneth Redden & John Huston eds., 1956).

2. *The Petroleum Law of Turkey* (Kenneth Redden & John Huston eds., 1956).

3. John Huston et al., *Administration of Criminal Justice* (2d ed. 1969).

4. John Huston, *Transfers to the "Estate" of a Named Person*, 15 *Syracuse L. Rev.* 463 (1964).

times at this Law School alone. The generations of students who took his estate and gift tax course learned not only doctrine, but the extreme importance of care in interpreting statutes and in drafting legal documents.

Jack's most important scholarly contributions have been in that area of federal income tax law concerned with international trade and investment. When Jack came to the law school he joined enthusiastically in our Asian and Comparative Law Program, organizing and teaching the first course in any law school on Japanese-United States Tax Transactions. His work in preparing the materials for that course encouraged him and his co-authors, Toshio Miyatake and Griffith Way, to write and publish *Japanese International Taxation*⁵ in 1983. Much later Jack and his former student, David Lee Williams, published a book on *Permanent Establishments*.⁶ Jack's articles on tax treaties are models of concise analysis. Many of those writings can be found in published journals,⁷ but the finest discussion of the purpose and effect of income tax treaties that I have ever read is a short outline Jack prepared for a University of Washington Law School Foundation continuing legal education program on U.S. International Taxation held in Seattle in 1993.

In a book on *The Soul of the Law*,⁸ Benjamin Sells observed that "Work deserves the best we have, all of us, all of the soul's imaginative and creative capabilities. We must practice law as a musician practices music or an artist practices art. More is required than reluctant, begrudging toil."⁹

Jack Huston is much more than his work. He is a loving husband, a devoted father, and a loyal friend. But in his work he studied and wrote as a musician practices music or as an artist practices art. In this University he has left the legacies of that work in the pages of many books and journals and in the minds of hundreds of graduates of this law school.

5. John Huston et al., *Japanese International Taxation* (1983).

6. John Huston & Lee Williams, *Permanent Establishments: A Planning Primer* (1983).

7. John Huston, *The Shape of the Next United States/Japanese Tax Convention*, in *Current Legal Aspects of Doing Business in Japan and East Asia* 303-18 (J.O. Haley, ed., 1978); John Huston, *Working with the Japanese Treaty*, in *Income Tax Treaties* 564-650 (J. Bischoff ed., 1978); John Huston, "Fixed Base" in *Tax Treaties*, 5 *Int'l Tax J.* 35 (1978); John Huston, *The Korea-United States Income Tax Convention*, 25 *Seoul L.J.* 91 (1984).

8. Benjamin Sells, *The Soul of the Law* (1994).

9. *Id.* at 127.