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Review of “State Inheritance Taxation and Taxability of Trusts,” By Royce A. Kidder

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European antecedents. As a consequence the later development of the doctrine is handled very briefly.

As a Spanish professor of law he is able to make a very distinct contribution to the antecedents of the Monroe doctrine, going back to Francisco de Vitoria's doctrine of "a new world and a new law" and to the dictum of the inalienability of America of Charles V (1519). He finds other antecedents of the doctrine in the Spanish-Portuguese treaty of 1750 guaranteeing the perpetual neutrality of America, in the doctrine of continental unity of John Adams, and in the state papers and addresses of Washington and Jefferson, as well as in the major constitutional documents of the nation. The contributions of Lord Castlereagh and of Canning to the doctrine, especially on the diplomatic side, are much better known to us, but they are reviewed here with insight and an admirable clarity of exposition. We already know what was up Canning's diplomatic sleeve when in 1823 he encouraged James Monroe to take the final step of declaring the doctrine which has had such a marked effect upon the subsequent history of the western continent. It is perhaps perfectly natural to identify this doctrine with insularity and to consider it as an obstacle to a wider participation of the United States in world affairs. One interesting aspect of the controversy over the Monroe doctrine—that of the reaction of the Latin American countries to it—he would doubtless have treated much more fully if his monograph had not already attained such large proportions before he reached recent times.

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STATE INHERITANCE TAXATION AND TAXABILITY OF TRUSTS, by *Royce A. Kidder*. The Foundation Press, Inc., Chicago. 1934, pp. xxiii, 544.

This book is a welcome departure from the growing tendency for law books to be written by persons who, although technically lawyers, are without substantial practical experience in the field of which they write. Any bright person with a legal education, upon being supplied by the publisher with cards containing the digest paragraphs of a large number of cases on a particular subject, can string them together in a more or less logical sequence and produce a book, but, unfortunately, this method, although suited to quantity production, is not well calculated to produce a real "law book." It needs but a short examination to conclude that the present work was not produced in any such fashion. The author is a man of long experience in his field, having been assistant attorney general of the state of Illinois in charge of inheritance taxes for many years. This experience has been invaluable to him in writing the present work.

The practising attorney, for whom the book is said to have been primarily written, will quickly recognize that here is a book in which needed information is fully presented, and superfluous matter eliminated.

The author does not deem it beneath his dignity to tell you exactly what you have to know. For example, he gives a list showing the name of the particular state official or commission charged with the supervision of the inheritance tax law in each state, *with the post-office address*.

On the other hand, it should be understood that the philosophy of the law has not been neglected. Quite the contrary is true. For example, the author traces the growth of state inheritance taxation in the United States, and proceeds to lay a firm foundation by examining the nature of an inheritance tax and the principle underlying all inheritance taxation, which the author phrases as follows:

"The right of the state to levy an inheritance or transfer tax arises out of the principle that property rights cease upon the death of the holder thereof. The right of one, therefore, to give his property at death, and the right to receive such property are not natural rights, but are creatures of the statute. The state may, therefore, levy a tax upon such transfer."

As indicated by the wording of the title, the portion of the book devoted to taxability of trusts is not limited to the holdings of the state courts, but is a general treatment of the subject under the latest decisions of all the courts, state and federal.

The chapter on valuation gives the mortality and annuity tables used in the various states, and tells for each state separately what table is used.

Some forms have been included. There is a table of cases and a fairly detailed index, as well as a detailed table of contents. It is believed that this will render the information contained in the book readily accessible to the practitioner. The volume is about the same size as the current Southwestern Reporter volumes, but the type is larger and the paper is not so thin.

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HANDBOOK OF CRIMINAL LAW, by *Justin Miller*, Dean of the School of Law, Duke University, (Hornbook Series). St. Paul, Minn.: West Publishing Co., 1934. Pp. xiii, 649.

The second volume in the well known Hornbook Series was William L. Clark's Handbook of Criminal Law, published in 1894. Well edited second and third editions of this book were published in 1902 and 1915 respectively. These earlier works are now superseded in the Hornbook Series by the new Justin Miller's Handbook of Criminal Law, which is original and modern, although, as the author makes clear in his preface, based to some extent upon the plan, text and chapter arrangement of the classic prototype. Clark's handbook of 1894 contained 377 pages of text and about 2720 cited cases. Miller's handbook of 1934 contains 544 pages of text and about 5600 cited cases. The figures do not indicate a much more intensive treatment of those particular topics which were recognized as pertinent to the substantive law of crimes in 1894. Rather the figures indicate that criminal law is a much more widely developed subject in 1934 than it was in 1894. Clark had not a word to say about kidnapping as a felony, for the simple reason that kidnapping was not a felony in 1894. Miller states that kidnapping "has been made a felony generally by the state statutes." He also refers to the recent federal legislation on the same topic. Most of the foot-note cases on kidnapping are felony cases.