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# Editorial Notes

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# Editorial Notes

## CONTRIBUTORS TO THIS ISSUE

TYRRELL WILLIAMS, whose annotations to the *Restatement of the Law of Contracts of the American Law Institute* are continued in this issue, is Professor of Law at Washington University. An introductory note regarding the Restatement and the annotations will be found at the beginning of the opening installment in the issue of December, 1930.

RALPH R. NEUHOFF, author of the article on *Corporations and the Tax Laws,* is an alumnus of the School of Law and a

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member of the St. Louis Bar. He is at present a Lecturer on Taxation in the School of Law.

ERWIN F. MEYER, who writes on *Anent the Statute of Westminister I and Liability,* is an Assistant Professor in the Department of History at the University of Colorado.

## SAMUEL BRECKENRIDGE NOTE PRIZE AWARDS

The Samuel Breckenridge prize of fifteen dollars for the best note in the issue of April, 1931, of the ST. LOUIS LAW REVIEW was awarded to Tobias Lewin for his note on *The History of Government Property in Minerals in the United States.* Noel F. Delporte, who wrote on *Benefit as Legal Compensation for the Taking of the Property Under Eminent Domain,* received the prize for the June, 1931, issue. The ten dollar prize for the best note of 1930-31, was awarded to Thomas G. Jeffrey for his note entitled *The Federal Trade Commission's Power With Reference to Stock Acquisitions,* which appeared in the December, 1930, issue. The committee of members of the bar which awarded the prizes for volume sixteen consisted of Messrs. Charles H. Luecking, C. Sidney Neuhoff and Frank P. Aschemeyer.

# Notes

## RECENT DEVELOPMENTS IN THE LAW OF STATE TAXATION OF INSTRUMENTALITIES OF THE FEDERAL GOVERNMENT

The problem of the proper scope of the Constitutional doctrine prohibiting the States from taxing instrumentalities of the Federal Government is one which has caused sharp legal debate from the foundation of the United States. Chief Justice Marshall attempted to settle it once and for all in his celebrated decision in *McCulloch v. Maryland,*[1] which is a short treatise on the general political theories he thought were involved, rather than an opinion on the particular facts of the case. Yet, the correct application of the principle is still being disputed and the justices of the Supreme Court of the United States frequently are unable to agree. In order to understand the present scope and philosophic basis of the doctrine, it is necessary to appreciate exactly how far the Courts have gone in the several distinct fields to which it applies.

[1] (1819) 4 Wheat. 316.

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