

1949

## Review of Cases and Materials on Taxation, 2nd ed., by P. W. Bruton

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### Recommended Citation

Reed, John W. Review of Cases and Materials on Taxation, 2nd ed., by P. W. Bruton. Okla. L. Rev. 2 (1949): 396-7.

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decisions of the Supreme Court dealing with conservation laws of the several states, wherein the author points out the tendency upon the part of that court to refrain from interfering with conservation practices of state agencies.

For one who is interested in a professional way in the history of the laws of oil and gas conservation as those laws have developed throughout the United States, this book is recommended. The work should be of value to those who are, or who may expect to be, concerned with the legal aspects of the production of oil or gas. It should not only serve as helpful background but also pictures generally the conservation laws with which one may be confronted in the particular area of his operations.

*Harry D. Turner*

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*Cases and Materials on Taxation.* By PAUL W. BRUTON. (2d ed.) St. Paul: West Publishing Co. 1948. Pp. xxv, 976.

This is a better book than Professor Bruton's first edition. It is a different book, too; substantial and useful revision is apparent, not only in the selection of recent materials but also in the arrangement of those materials. As taxation casebooks go, one must agree that this is a well executed opus.

What follows is not a criticism of the professor's work but of his medium. It is apparent that the Bruton book is designed as the primary teaching instrument for a tax course, but there is serious question as to the efficacy and efficiency of casebook methods of teaching taxation. Almost every problem of tax law roots in statutory language. It may lead to cases, but it begins with statutes. Now, no one can fairly charge Professor Bruton with ignoring the statutes, for in his preface he says, "It should not be necessary to emphasize that students are expected to have at hand the Internal Revenue Code and the federal regulations relating to the taxes studied." But the whole emphasis is wrong. The impression given is the same old casebook idea: The law is in the cases, and statutes are to be looked upon as subsidiary in importance and as unfortunate infringements upon the common law. As applied to tax law, I suppose the editor believes this not at all, and yet it is the impression that the traditional casebook approach gives to his subject matter. I think it essential that the tax student, particularly in the important federal tax field, be led to a clearly defined perspective of the relative positions of the legislative, administrative, and judicial sources of tax law. I am not convinced that a study of tax cases with side references to appropriate statutes and regulations is the best approach to that end.

Perhaps what I am urging is very nearly the study of annotated statutes. Several times I have introduced a class to federal taxation through an intensive, section-by-section examination of much of the Internal Revenue Code, with appropriate and frequent consideration of related cases and regulations. In this fashion, students seem to have been enabled to obtain a clear picture of the fed-

eral tax structure, so generally lacking when primary attention is paid to cases, as well as to get the "feel" of tax decisions, so essential to an understanding of the meaning of statutory provisions and their labyrinthine interrelationships. I may add that progress is facilitated by the employment of good textual materials, such as those issued by loose-leaf publishers.

So long as this is the method employed, a casebook's usefulness is determined by the presence or absence of a sufficient quantity of important decisions to implement the statutory study. By that criterion the instant book is satisfactory. A reviewer may always say that he has looked in vain for this or that favorite case; but on the whole the supply here is qualitatively and quantitatively acceptable.

It becomes evident that I am finding fault with Professor Bruton's emphasis while applauding his book, for I suggest that it is well constructed for use as the primary tool in a casebook course (which, in taxation, I deplore) or as an auxiliary instrument in a tax study directed primarily at statutory sources.

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*Mr. Justice Black—The Man And His Opinions.* By JOHN P. FRANK.  
New York: Alfred A. Knopf. 1949. Pp. xix, 357.

Hugo LaFayette Black has been a controversial public figure ever since he was admitted to the Alabama bar in 1906. From the beginning of his law practice he allied himself with interests that are all too seldom represented by competent counsel. His clientele consisted largely of working people and labor organizations. His aggressiveness, singleness of purpose, skill as an advocate, and preoccupation with the welfare of the underdogs of his economy, won for him popular political support and at the same time the antipathy of powerful interests. He was weaned on the Populist movement and Bryan Democracy, educated by the Wilsonian New Freedom, and achieved power during the New Deal. In the early stages of his legal career, as a police judge and county prosecutor, he concerned himself with the reform and improvement of the local administration of justice and in combatting police brutality and third degree methods. After being elected to the Senate in 1926 he joined the liberal forces led by Senator Norris and fought for public power, enforcement of antitrust laws, the investigation and regulation of private utilities, and wage and hour legislation for labor. He was an active participant if not the key figure in securing the passage of most of the social legislation enacted during the depression years. Both his personality and the causes he espoused made it inevitable that he should arouse the hostility of the defenders of the *status quo*. As a senator Black was a frequent target for the opponents of the New Deal. Tranquillity and repose have been denied him even in the cloistered chamber of the Supreme Court. Few men in public life have been the center of as much or as many controversies. Hugo Black's