Scottsboro, The Firebrand of Communism (Book Note)

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BOOK NOTES


"Disguised in the raiment of the South's age-old inter-racial stepchild," say the authors of this book, "Communism in its blackest form rode into Alabama on a freight train early in the afternoon of March 25, 1931." For on this train, contends the state of Alabama, two white women were assaulted by a band of negroes, nine of whom were subsequently indicted for criminal assault. It is not surprising that this wholesale indictment for what is a capital offense in Alabama attracted the attention of the entire nation. Nor is it anything unusual or unheard of that groups and individuals of varied interests and beliefs, be they Communists, Socialists, Conservatives, Liberals or what not, should utilize a sensational criminal prosecution as a side show in the attraction of customers to a sale of their respective brands of thought. Such has been our experience in the Mooney case in California, the Sacco-Vanzetti case in Massachusetts, and to some extent in the Hauptmann case in New Jersey. And, now, in Alabama the feeling is strong that the Communists have aligned themselves with the defense of the negroes in this case, popularly known as The Scottsboro Case, in order that they may infuse subtly and indirectly the precepts of their economic philosophy in the vast colored population south of the Mason and Dixon Line. In this volume, there is found ample documentary evidence tending to prove that this feeling is not without foundation in fact, but in many instances the reader will discover that the deductions drawn are somewhat insufficiently premised.

Intent on proving that Alabama has a good case against the defendants, the authors have incorporated at great length the verbatim testimony of many of the witnesses who were examined and cross-examined at the numerous trials. An unbiased appraiser of this testimony must in all fairness conclude that there was a real question of fact which should have been and was properly submitted to the various juries for determination. Had not the Supreme Court of the United States set aside convictions in these cases on two separate occasions on the ground that the defendants involved had been deprived of certain fundamental constitutional rights, more sympathy might be due to the state of Alabama, sympathy for which this book is an impassioned plea. However, no state can legitimately meet what it deems an unfair group attack on its administration of criminal justice, by a prosecution in which the rights guaranteed to the defendants by the Federal Constitution have been invaded.

No one responsible for or interested in the administration of criminal justice can fail to be impressed by the tribulations of Alabama, so adequately portrayed in this book. Unwanted criminal prosecutions, charged with the possibilities of national and even international repercussions, seem inevitable. When and as they occur, the states concerned must rise heroically and resource-
fully to the solution of these perplexing problems. Under such trying circum-
stances, the integrity and dignity of the stricken state can be maintained only
by a procedure which is swift, fair and scrupulously protective of the rights of
the defendants whose plight is being exploited for ulterior purposes.

E. J. O.

=FEDERAL TAXES ON ESTATES, TRUSTS AND GIFTS 1936-1937. By Robert H.
1936, pp. x, 526.=

About a year ago Robert H. Montgomery, compiler of the Federal Income
Tax Handbook, for years an annual contribution and boon to the tax com-
community, added to his labors by compiling a tax handbook on Estates and Trusts.
In the latter compilation, Colonel Montgomery had the assistance and collabora-
tion of Roswell Magill, now Under Secretary of the Treasury, and eminently
outstanding as a scholar and authority on tax law. The present volume is the
second in what is hoped will continue as an annual contribution.

The present volume presents succinctly the income tax features of the
Revenue Act of 1936, as these affect estates and trusts; a summary of the
federal estate tax laws in effect today; and an adequate discussion of the gift
tax. The book contains also a section devoted to methods of Estate Distribu-
tion, an addition to the material offered in last year's handbook.

It is only within the last few years that the Supreme Court has resolved a
major number of the numerous problems in Estate Taxation that had arisen
out of the relation of inter vivos transfers to testamentary bequests. The
chapters on the Estate Tax are therefore the most important. The law is
brought down to date; the authors' comments and discussions clarify the deci-
sions of the Court; and the reader is enabled to see clearly just what "loopholes"
are still open to a taxpayer.

Since the transfer of property may affect income taxes, estate taxes, and
gift taxes, the authors in the final section have correlated the effect of these
taxes, so that a taxpayer may plan the distribution of his estate with a minimum
of tax.

To the tax advisor the book is a starting point on any tax problem affecting
estates or trusts. No other single volume contains all the material compiled in
this book, nor will this material be found elsewhere so well classified and
explained. The annotations and references enable one to proceed readily to a
more thorough study of any tax problem if that is required. For this reason a
student of the subject can well use the book as a text, and the writer has in
fact recommended the work for classroom use. The volume is a necessary
addition to any tax library.

B.H.