
Jerome Hall
Indiana University School of Law

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on even terms with that of Contract, and may plausibly be argued to have transcended it in importance even now. When the complete life story of that concept shall some day be written, the biographer will found his early chapters securely on Mr. Jackson's work. Meanwhile it will stand as an indispensable work of reference on one of the origins of modern commercial law.

George K. Gardner

Harvard Law School.


Three hundred thousand peace officers are employed by the American public at a per capita cost (in 1931) of $4.73. In their hands repose some of the most vital interests of the Republic. They confront the most difficult problems encountered by any similar group in the world. And public stupidity, incredible negligence, together with the most primitive methods of selection and training of personnel, aggravate an already deplorable state of affairs. (The author estimates that police departments are only ten per cent efficient.) These, I take it, are the essential conditions which Mr. Vollmer sought to emphasize. In doing so, he has written one of the most readable and helpful books that have appeared in this field in many a day. For a concise, full view of police problems and their relation to the public, I know of no other book which fills the need as adequately.

The bulk of the book is devoted to analyses of the duties and functions of police: as regards major crimes, vice, traffic, general services, and crime prevention. Throughout one finds intelligent, informed discussion. Criminologists will find much valuable information here—as for example, in the discussions of the modus operandi of various types of major offenders, and of police techniques for dealing with them. The discussion of vice (prostitution, gambling, liquor, and narcotics), is succinct, informing and kindly. The author's recommendations are: licensing and regulation together with removal of responsibility for enforcement from the police—to avoid the corruption and political interference that undermine most departments. These are courageous, intelligent proposals—which, alas, will never be adopted!

Similarly valuable is the discussion of traffic problems in subdivisions of safety, congestion, parking, engineering, education, and enforcement. Especially significant for persons interested in the creation of an empirical science of law, are the references to various traffic studies. Case and statistical studies of accidents reveal typical behavior and personality patterns. Accidents have been correlated with the number of gallons of gasoline consumed by motor vehicles and with "vehicular flow" (speed, plus lighting, enforcement, etc.) Engineers have made careful analyses of the factors involved.

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and are in a position to draft sound programs of traffic control. All these matters will be recognized as of utmost importance for traffic laws, and, indeed, for legislation in general.

A description of the general services performed by police is appalling as it is provocative of increased respect for these public servants. To load such burdens upon the shoulders of the typical cop is perfectly inhuman. To expect him, in addition, to aid materially in crime prevention, as Mr. Vollmer does, and as the intelligent ten per cent of police frequently do, is cause for greater wonder yet.

And, so, as Mr. Vollmer concludes with eloquence made effective by previous careful analyses, the fundamental need is for competent personnel and thorough training by police institutes aided by university scholars.

This splendid study is marred by few defects: there is careless reference to five million "criminals" who, by implication, stalk the street as murderers and robbers—an utterly untrue picture, and a dangerous one, as well. And there is rather loose use of criminal statistics; occasional critical sifting is marred by wholehog acceptance of data where his zeal to make a case for the seriousness of the crime problem leads him to discard his customary excellent judgment. But these are relatively minor matters, and easily condoned in an otherwise excellent study such as this.

Jerome Hall

Louisiana State University School of Law.


It is nearly twenty-five years since Congress enacted the first federal income tax after the adoption of the Sixteenth Amendment. It is now generally recognized that its first attempt manifested the usual crudities and shortcomings that are likely to characterize any invasion of a new and unknown territory. The subsequent income tax acts have in general been a distinct improvement on the first in their fuller recognition of the complexities involved in defining income and their attempts to recognize factors of fairness in determining this factor in the computation of the taxpayer's liability. The American taxpayer's habit of testing the government's claim for taxes through court proceedings found an extremely favorable field in this field of taxation. The result has been a vast body of decisions that have dealt with both the constitutional problem of what constitutes income within the meaning of the Sixteenth Amendment and the numerous issues of statutory construction that were bound to arise out of as complicated a statutory base as these various income tax acts. It is this body of decisions that comprises the major part of the data that Professor Magill has analyzed for the purpose of discovering the general contours of the concept of income being developed by the courts in this field.

The first part of this treatment deals with the requirement that, in order to have income within the Sixteenth Amendment, there must be realization.