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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 chap-
ters securely on Mr. Jackson’s work. Meanwhile it will stand as an indis-
pen sable work of reference on one of the origins of modern commercial law.

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THE POLICE AND MODERN SOCIETY. By August Vollmer. Berkeley: Uni-

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 de-
plorable 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 rela-
tion to the public, I know of no other book which fills the need as ade-
quately.

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. Crim-
inologists 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 (prostitu-
tion, 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. Acci-
dents have been correlated with the number of gallons of gasoline consumed
by motor vehicles and with “vehicular flow” (speed, plus lighting, enforce-
ment, etc.) Engineers have made careful analyses of the factors involved

1 P. 230.
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 whole hog 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.

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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.