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BOOK REVIEWS

CASES AND MATERIALS ON THE LAW OF THE AIR. By Clarence E. Manion. The Bobbs-Merrill Co. Inc., Indianapolis (1950) pp. 689. \$7.50.

This book represents the first attempt by an authority to collect and organize for class room use the wealth of available cases and statutes related to the field of air commerce, specifically aviation and radio law. No one can question the importance of this field of the law, and it would appear that the author has compiled and organized most of the landmark precedents and statutes in this field.

The only question would seem to be whether or not the problems relating to the law of the air are so unique as to require a special course of instruction. Can the average law school, already hard pressed to present a well rounded law curriculum, present still another special course, even on an elective basis? Still, if the problems relating to this field are so peculiar as to require special consideration, then the law schools have no choice but to consider their study.

The author in the preface of this book states that aviation law is now fairly well settled, and later in discussing the Civil Aeronautics Act of 1938, which he quotes in its entirety, he indicated that most of the present day aviation problems can be solved by the application of this statute. If these statements can be taken literally, then it would seem a separate course in air commerce law would not be too valuable, at least at present. Certainly much of the material in this book is offered in a more or less limited way in the basic law subjects. Such question as "ownership of air space," "rights and liabilities in the use of air space," and the many contract and tort situations arising in this field are touched upon in the better basic law case books, or in collateral texts to the casebooks. The ordinary Administrative Law course probably exposes the student to some of the many problems of administrative supervision and regulation. So even without a special course in air law, and as complex as these problems may be, the law graduate should be prepared to some extent to cope with them.

The author has divided his book into two parts. Part I is devoted to aviation law, and Part II deals with the law of radio and television. The section on aviation law comprises 400 pages, containing over 50 decisions, and hundreds of related citations to cases, statutes and commentaries relating to almost every phase of air law. The basic tort and contract problems peculiar to air communication and transportation are fully developed. And as mentioned, there is included the text of the Civil Aeronautics Act of 1938.

The second section of the book deals with air communication. There are some twenty cases covering the various phases of broadcasting, and the regulatory powers of the Federal Communications Commission, including the Communications Act

of 1934. It would seem that the author's treatment of radio and television is rather limited, but he explains that he meant only to include that material which might remain basic and fundamental. The publishers have wisely prepared the book for possible addition of supplementary material.

For those schools who can devote time for special consideration of the law of the air, this work is both a casebook and a text. And while it may not satisfy the "aviation law expert" with respect to being a comprehensive compilation of aviation materials, it would appear to be a good basic classroom tool. The average law school will find it a useful collateral text for problems confronted in other courses which seem to be peculiar to the law of the air. It should be of special interest to the student or lawyer desiring to specialize in this field of the law.

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TAX SAVINGS IN REAL ESTATE TRANSACTIONS, prepared by Bureau of Analysis, Davenport, Iowa: R. R. Donnelley & Sons Company, 1951, pp. IX, 98.

As the tax burden has increased in recent years, inquiry concerning taxation has become progressively relevant to real estate transactions. Under the auspices of the National Association of Real Estate Boards, Bureau of Analysis has prepared a stimulating guide in the field of tax savings applicable to real estate transactions.

The Federal Courts have recognized that no one is under a duty to so arrange his affairs so as to best pay the treasury, and further, that every taxpayer has the legal right to so arrange his affairs as to result in a minimum of taxes being levied under the rules prescribed by law.

In a subject so transient as federal taxation, the Bureau of Analysis has attempted neither a text book nor a treatise, reference to which will disclose the solution to any and all taxation problems arising from real estate transactions. "Tax Savings In Real Estate Transactions" is a book of ideas that will indicate a line of thought and inquiry leading to tax savings.

Although the book is not intended to explore the principles of federal taxation, basic principles are discussed with sufficient clarity to render the book readable and basically understandable to a reader with only a casual background in problems of taxation. However, it being a book of ideas, there are procedures suggested which will undoubtedly interest those readers whose experience in federal taxation is wide.

The approach applied throughout the book is to discover that procedure of dealing with real estate which will result in minimum amount of taxes being levied at a particular period and over a period of time.

The subject matter is organized according to the type of transaction, with one chapter on each of the following: Sales; Purchases; Exchanges; Leases; and Defaults. Written to be a practical guide, the book is concerned with the problems which are presented in the factual situations encountered in practice. To aid the reader, each type of transaction and the procedures applicable to each are illustrated and discussed in regard to the Revenue Act of 1950. Within the discussion of a given type of transaction, the facts of the illustrations are changed only so much as is necessary to introduce the technique to be illustrated. Consequently, the tax savings achieved by employment of each of the discussed possibilities is expressed in dollars and cents savings, enabling the reader to easily determine the tax-saving merits of the various procedures under the conditions illustrated.

It is unfortunate that so fine a book is published in a binding which will probably fail long before the subject matter of the book has been consumed. Despite the binding, the ideas suggested in the book are such as to render the book highly desirable to advisers in real estate transactions.

Lyle F. Hilton