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Books Noted

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How to Save Time & Taxes in Handling Estates. By JOHN A. CLARK. New York: Matthew Bender Inc. 1970.

The vast majority of treatises published on the subject of federal estate tax are comprehensible only by the most sophisticated specialist in the field. This treatise clearly stands with the minority. The author has written a simple, concise and readable, yet a complete and comprehensive explanation of the federal estate tax. This work has been designed to better enable the attorney, accountant, or executor to cope with various tax problems which arise in the handling of an estate and to avoid those costly errors which subject him to later criticism by the ultimate beneficiaries.

Featured are discussions of the preparation of the estate tax return, its income tax incidents and an informative chapter dealing with methods of effecting substantial overall estate-income tax saving through after death tax-planning. *How to Save Time & Taxes in Handling Estates* would be a highly enlighting and financially rewarding addition to any practitioner's library.

Collective Bargaining Today. Washington, D.C.: The Bureau of National Affairs, Inc. 1970. Pp. 503. $15.00.

Collective Bargaining Today is a work comprised of a compilation of papers presented at the Collective Bargaining Forum—1969, held in New York City. It was there that leading authorities from both management and labor sought to discuss the issues raised by three questions which formulated the essence of the Forum: "What is the future of collective bargaining? How is it being affected by current social and economic conditions? And . . . how can its processes and the skills of its practitioners be improved?"

As it does represent the views expressed by both management and labor in the area of collective bargaining, the book perhaps can best typify the many and diverse positions taken, while centralizing the thrust of its contents to the questions previously raised. The timeliness of the topic and the scope and authority of the book does present a much needed overview of the interests served and products of collective bargaining.

It becomes, when trying to capsulize the collective worth of the textual material compiled in the work, a most impossible task because of the nearly fifty authors whose views it represents. It can be said, however, that the book, in toto, affords the reader, whether a practicing attorney or a lay person, with a comprehensive analysis of the complexities in and problems of existing methods of collective bargaining.

The book, in its entirety, can best be cited for its seemingly endless, but necessary, urging for continuing the evolution of volutional negotiation and in so doing minimizing the threat of compulsory negotiation, which

would, if becoming a reality, do irreparable harm to the success which has and could continue to be seen within every facet of this area.

Western European Labor and the American Corporation. EDITED BY ALFRED KAMIN. Washington, D.C.: The Bureau of National Affairs, Inc. 1970. Pp. 546. $16.50.

In recent years the rise of the large economic empires known as "multinational organizations," and the emergence of the common market organizations seeking to unify and harmonize the rules of economic behavior, have given great impetus to a number of publications in the comparative study of labor relations and of labor law. This particular work, a product of the Summer Institute on Business and Law, sponsored by Loyola University of Chicago, seeks not only to discuss the various technical terms which have, in their importation from Europe to the United States changed in meaning, but also to serve as a warning against attempts to transplant bargaining methods and habits of handling industrial relations from one country to another.

This book does accomplish both of the above laudable goals. In so doing, it has utilized the singularly impressive American involvement in Western Europe. Thus this work, in exploring the ramifications of the labor relations of American firms operating in Europe while using the domestic labor policies of such firms as a referent, has enabled the reader to grasp the essentials of other industrial relations and labor law systems. The success of the book rests in its ability clearly to stipulate the foundation of the American managerial experience at home in labor matters. With this as a basis, the reader can formulate his own conclusions as to the propriety of the attempted exportation of industrial relations systems from one nation to another.

Mary Jane Versus Pennsylvania. BY RALPH ADAM FINE. New York: McCall Publishing Co. 1970. Pp. 154 $4.95.

Today it has been estimated that there are twelve million users of marijuana in the United States alone. Recently, a University of Virginia student, track star, and member of the ROTC recently was sentenced to twenty years for mere possession of marijuana. A quote by Dr. Jame L. Goddard, the former head of the U.S. Food and Drug Administration, may serve as an interesting prelude: "Our laws governing marijuana are a mixture of bad science and poor understanding of the role of the law as a deterrent force. They are unenforceable, excessively severe, scientifically incorrect and revealing our ignorance of human behavior." A problem exists—debate continues—and more inquiry and analysis is necessary. Ralph Fine in the *genre* developed by Truman Capote attempts to look at the legal implications of that problem. He fails. He fails because his "look" is more of a furtive glance than a detailed inspection. *Mary Jane Versus Pennsylvania* is built along the lines of a Greek drama; the author, however, "cops out"—the first act and the fifth act are missing and only the conflict remains. The conflict here being the argument between the prosecution and the defense attorney for a poor, but honest, gas station attendant, Peter Rodriguiz, who is appealing a three year sentence for possession. The bulk of the book deals with the oral arguments

of these two men before a fictional Supreme Court in the year 1972. The arguments though are not fictional. The defense contends that an individual has the liberty to do almost anything in the privacy and seclusion of his own home as long as he harms no one else, and the government has no right arbitrarily to restrain someone from so doing unless there is a sufficient danger which must be prevented. Granting that, the defense tries to present evidence that the smoking of marijuana is not in any respect dangerous. The prosecutor simply attempts to show the contrary.

Mr. Fine's faults are not in his method but in his ability to develop them. If he were trying to inform us, he should have supplied footnotes and at the very least a bibliography. Throughout the book various cases and studies are mentioned and alluded to but nowhere is it said where they may be located.

On the other side of the coin, if it assumed that Mr. Fine was attempting to entertain rather than explicate, then there is the same conclusion. The author fails to develop his plot or his characters. He equivocates, leaving unanswered the questions he purports to present.

The Fourteenth Amendment and the Bill of Rights: The Incorporation Theory. BY CHARLES FAIRMAN AND STANLEY MORRISON. New York: Da Capo Press, 1970. Pp. 307. $12.50.

The incorporation theory has played an important role in the development of constitutional law, especially in the area of individual civil rights. It is a theory which has developed over the years in many Court decisions, and has spawned many a verbal fray among our most venerable justices.

To the devotee of constitutional law, a doctrine such as the incorporation theory, when presented neatly bound in shiny trappings, evokes feelings of shear joy. One would think that here, at last, is a complete overview of a problem of great import, or perhaps a new theory or approach. The reader opens the book, reads the introduction, and turns the first page and . . . . But what chicanery is this ? The unsuspecting reader, groping for new food for his searching mind, turns page after page only to find old wine in a new skin.

Everyone enjoys a bit of nostalgia, even the constitutional lawyer. What the Da Capo Press has done in this book is to take two Supreme Court decisions on the incorporation theory, one old and one new, and sandwich in between them two old, although excellent, Stanford Law Review Articles written in 1949. There is an interesting introduction by Leonard W. Levy, the general editor of this series of books, but aside from that only new pagination has been added. Anyone who desired to collect historical background material on the incorporation theory could duplicate most of this book with a Xerox machine and a hard cover—probably for the same price.

A field as changeable as constitutional law needs new material to keep the reader abreast of the situation. Even considering the fact that one must explore the historial development of such a theory, Da Capo Press has given only bare historical fact. One could easily read the articles and cases in their original sources, filtering out the chaff and relishing the im-

portant. Unless the reader simply likes to keep a few old things around his library, this volume has relatively little value.

Judicial Doctrines of Religious Rights in America. By WILLIAM G. TORPEY. New York: Da Capo Press, 1970. Pp. 331. $15.00.

Would you believe another reprint? This 1948 vintage article was easier to produce than the *Incorporation* book, because it began on page one of the law review, and thus did not need re-numbering. There is no forward, no introduction, nothing at all original, save the title page.

This book is part of an historical reprint series which takes old, but genuinely important, law review articles and puts new covers on the copied pages. The covers look like new books; the insides are something called back from the dead past.

History is a study of man's past with a view towards showing him the way to guide his future. When the article on religious freedom was written in 1948, it used this basic design, reviewing what had been and suggesting a future path by showing the errors which had occurred. For its own day, the article was a leader. But that was twenty-three years ago, and the predicted future of 1948 is the distant past of today. Used as a portion of a modern article, or excerpted to portray historical development, or even used to show one opinion on the topic, the article has present value. On the whole, the article has no value today because so much has happened since its writing. Since the article is available for reading and digesting in many American libraries, why spend so much just to keep it at home? One could copy what he considers valuable for a lesser price, and the law review itself may even be less costly.

Da Capo Press would better serve the historian and the lawyer by publishing the works of a modern author so that future generations may be guided towards their goals with the benefit of the knowledge gleaned from the years 1948 to 1970. One tends to wonder if Da Capo Press has been playing Rip Van Winkle for the past two decades.