1957

Index (Volume 18, 1957)

http://hdl.handle.net/1811/67912

Downloaded from the Knowledge Bank, The Ohio State University's institutional repository
CONTENTS

Volume 18

Table of Leading Articles—Authors .................................................. iii

Table of Leading Articles—Titles ....................................................... v

Subject Index ..................................................................................... vii

Table of Cases Noted ........................................................................ vix
<table>
<thead>
<tr>
<th>Authors</th>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ahonen, William D. and Borowitz, Albert I.</td>
<td>Amendment of Assignment of Accounts Receivable Statute</td>
<td>476</td>
</tr>
<tr>
<td>Borowitz, Albert I. and Ahonen, William D.</td>
<td>Amendment of Assignment of Accounts Receivable Statute</td>
<td>476</td>
</tr>
<tr>
<td>Brabson, George D.</td>
<td>Multistate Taxation of the Transportation Industry</td>
<td>22</td>
</tr>
<tr>
<td>Braden, George D.</td>
<td>Cutting the Gordian Knot of Interstate Taxation</td>
<td>57</td>
</tr>
<tr>
<td>Dampeer, John L.</td>
<td>Addition to and Changes in the Ohio Corporation Law</td>
<td>460</td>
</tr>
<tr>
<td>Day, Jack G.</td>
<td>Problems of Trial Practice in Loyalty and Security Cases</td>
<td>359</td>
</tr>
<tr>
<td>Dowling, Noel T.</td>
<td>Introduction—State Taxation of Multistate Business</td>
<td>3</td>
</tr>
<tr>
<td>Economos, James P.</td>
<td>Ohio's Point System and Traffic Courts</td>
<td>447</td>
</tr>
<tr>
<td>Fisher, Lloyd E. Jr.</td>
<td>Charities and the Ohio Tax Laws</td>
<td>228</td>
</tr>
<tr>
<td>Glander, C. Emory</td>
<td>The Uniform Municipal Income Tax Act</td>
<td>489</td>
</tr>
<tr>
<td>Holden, Paul L.</td>
<td>Assessment of Real Property—Amended Senate Bill 109</td>
<td>499</td>
</tr>
<tr>
<td>Joslin, G. Stanley</td>
<td>The Mortmain Act in Ohio</td>
<td>210</td>
</tr>
<tr>
<td>Klapp, Ralph and Wertz, Neva H.</td>
<td>Supervision of Charitable Trust in Ohio—The Ohio Charitable Trusts Act</td>
<td>181</td>
</tr>
<tr>
<td>Lynn, Arthur D. Jr.</td>
<td>Formula Apportionment of Corporate Income for State Purposes—Natura Non Facit Saltum</td>
<td>84</td>
</tr>
<tr>
<td>Lynn, Arthur D. Jr. and Oster, Clinton V.</td>
<td>Economic Aspects of Tax Benefits Accrued Ohio Charitable Trusts</td>
<td>248</td>
</tr>
<tr>
<td>Menard, Albert R. Jr.</td>
<td>State Taxation of Interstate Commerce</td>
<td>9</td>
</tr>
<tr>
<td>Pierce, Dixwell L.</td>
<td>State Fiscal Needs and Interstate Commerce</td>
<td>43</td>
</tr>
<tr>
<td>Robb, Roger</td>
<td>Procedural Recommendations of the Commission on Government Security</td>
<td>308</td>
</tr>
</tbody>
</table>
ROBINSON, KENNETH A.—Review of the New County Court Law 482

SATER, RICHARD F.—Recent Amendments Affecting Probate Practice 464

SEMER, M. P.—Philanthropy and Public Policy 149


STRECKER, RICHARD LLOYD—“Local Incidents” of Interstate Business 69

STRONG, FRANK R.—Foreword—Survey of 1957 Ohio Legislation 447

SULLIVAN, JOHN E.—Cy Pres Doctrine in Ohio 196

TAYLOR, ELEANOR—Accountability of Charitable Trusts 157

TOMPKINS, WILLIAM F.—Substantive Recommendations of the Reports [Federal Loyalty-Security]—An Internal View 317

WEBSTER, HOWARD H.—Our New Limited Partnership Act 505

WEBSTER, NORTON R.—The Withdrawal of Lands from the Torrens Act 473

WERTZ, NEVA H. AND KLAPP, RALPH—Supervision of Charitable Trusts in Ohio—The Ohio Charitable Trusts Act 181


WORMSER, RENE A.—The Charitable Trust (The Foundation) as an Instrument of Estate Planning 219
TABLE OF LEADING ARTICLES—TITLES

Accountability of Charitable Trusts—Eleanor Taylor 157

Addition to and Changes in the Ohio Corporation Law—John L. Dampeer 460

Amendment of Assignment of Accounts Receivable Statute—William D. Ahonen and Albert I. Borowitz 476

Assessment of Real Property Amended Senate Bill 109—Paul L. Holden 499

Charitable Trust (The Foundation) as an Instrument of Estate Planning—Rene A. Wormser 219

Charities and the Ohio Tax Laws—Lloyd E. Fisher, Jr. 228

Cutting the Gordian Knot of Interstate Taxation—George D. Braden 57

Cy Pres Doctrine in Ohio—John E. Sullivan 196

Economic Aspects of Tax Benefits Accorded Ohio Charitable Trusts—Arthur D. Lynn, Jr. and Clinton V. Oster 248

Formula Apportionment of Corporate Income for State Purposes—Natura Non Facit Saltum—Arthur D. Lynn Jr. 84

Foreword—Survey of 1957 Ohio Legislation—Frank R. Strong 447


Introduction—State Taxation of Multistate Business—Noel T. Dowling 3

“Local Incidents” of Interstate Business—Richard Lloyd Strecker 69

Mortmain Act in Ohio—G. Stanley Joslin 210

Multistate Taxation of the Transportation Industry—George D. Brabson 22

Ohio’s Point System and Traffic Courts—James P. Economos 447

Our New Limited Partnership Act—Howard H. Webster 505

Philanthropy and Public Policy—M. P. Semer 149
Problems of Trial Practice in Loyalty and Security Cases—Jack G. Day 359

Procedural Recommendations of the Commission on Government Security—Roger Robb 308

Recent Amendments Affecting Probate Practice—Richard F. Sater 464


Review of the New County Court Law—Kenneth A. Robinson 482

State Fiscal Need and Interstate Commerce—Dixwell L. Pierce 43

State Taxation of Interstate Commerce—Albert R. Menard, Jr. 9


Supervision of Charitable Trusts in Ohio—The Ohio Charitable Trusts Act—Ralph Klapp and Neva H. Wertz 181

Uniform Municipal Income Tax Act—C. Emory Glander 489

Withdrawal of Lands from the Torrens Act—Norton R. Webster 473
ANTITRUST LAW
  Immunity of rate association agreements 260

AGENCY
  Written powers of attorney and their construction 129

CONSTITUTIONAL LAW
  Due process—commerce clause in state taxation of interstate commerce 69
  Due process—equal protection in appeal by indigent criminals 273
  Sedition — Congressional preemption—concurrent jurisdiction of state and federal courts 438
  Substantive due process in the states 384

CORPORATIONS
  Ohio Corporation Law—1957 amendments 460

CRIMINAL LAW
  Appeal by indigent criminals 273
  Traffic violation points 447
  Uniform Traffic Ticket 538

DOMESTIC RELATIONS
  Adoption — religious faith of adopting parents 434

ESTATE PLANNING
  The role of charitable trusts (foundations) in estate planning 219

FEDERAL LOYALTY-SECURITY PROGRAMS
  Comment and committee recommendations of New York City Bar Association 283
  Freedom of the individual as affected by the impact of a federal-loyalty security program 331
  Loyalty security cases and problems of trial practice 359
  Procedural recommendations of the Commission on Government Security 308
  Revision of the government employees security program 317

INJUNCTIONS
  Injunctive relief against unlicensed practice of the professions 402

INSURANCE
  Liability for fire loss among tenant, landlord and insurer 423

LEGAL ETHICS
  Disbarment and reinstatement procedure in Ohio 139

MOTOR VEHICLES
  Ohio point system 447
  Uniform Traffic Ticket 538

PARTNERSHIPS
  Ohio's Limited Partnership Act 505

PLEADING
  Specific denial rendering general denial ineffective 544

PRACTICE AND PROCEDURE
  Continuances 106
  Habeas corpus — interaction between state and federal courts—denial of certiorari as res judicata 442
  Trial practice problems arising in loyalty and security cases 359
  Probate practice — recent Ohio amendments 464
  Recommended procedure of the federal loyalty-security program 308
  County court law 482

PROBATE
  Admission of wills to probate—quantum of proof 547
  Amendments affecting probate practice 464

PROPERTY
  Assessment in Ohio 499
  Equivalence of right of entry and possibility of reverter 120
  Torrens Act — withdrawal of lands 473

STATUTES
  Assignment of Accounts Receivable 476
  Carriers' Rate Bureau Act of 1948 260
  Limited Partnership Act in Ohio 505
  Point system in Ohio and the traffic courts 447
  Taft Hartley — effect of 60-day cooling-off period on long term agreements 278
  Torrens Act — withdrawal of land 473

TAXATION
  Assessment of real property 499
  Business taxes and the “local incidents” test 69
  Charitable trusts—economic benefits under Ohio taxation 248
<table>
<thead>
<tr>
<th>Topic</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Development of interstate transportation systems and multistate</td>
<td>22</td>
</tr>
<tr>
<td>taxation</td>
<td></td>
</tr>
<tr>
<td>Charitable trusts—effect of legislative activity</td>
<td>414</td>
</tr>
<tr>
<td>Corporate income—apportionment for state taxation</td>
<td>84</td>
</tr>
<tr>
<td>Ohio's tax laws and their effect on charities</td>
<td>228</td>
</tr>
<tr>
<td>State fiscal needs in interstate commerce</td>
<td>43</td>
</tr>
<tr>
<td>State taxation of interstate commerce</td>
<td>9</td>
</tr>
<tr>
<td>Uniform Municipal Income Tax Act in Ohio</td>
<td>489</td>
</tr>
<tr>
<td>U.S. Supreme Court and interstate taxation</td>
<td>57</td>
</tr>
</tbody>
</table>

**TRUSTS**

<table>
<thead>
<tr>
<th>Topic</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>A reappraisal of the status of philanthropic organizations</td>
<td>149</td>
</tr>
<tr>
<td>Charitable trusts and accounting problems</td>
<td>157</td>
</tr>
<tr>
<td>Charitable trusts—supervision in Ohio under the Charitable Trusts Act</td>
<td>181</td>
</tr>
<tr>
<td>Cy Pres in Ohio</td>
<td>197</td>
</tr>
<tr>
<td>Estate planning—charitable trusts and foundations</td>
<td>219</td>
</tr>
<tr>
<td>Mortmain Act in Ohio</td>
<td>210</td>
</tr>
<tr>
<td>Tax benefits accorded Ohio charitable trusts</td>
<td>248</td>
</tr>
<tr>
<td>The role of charitable trusts (foundations) in estate planning</td>
<td>219</td>
</tr>
</tbody>
</table>
TABLE OF CASES NOTED

<table>
<thead>
<tr>
<th>Case</th>
<th>Court</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cooper v. Hinrichs, Illinois, 1957</td>
<td>Court, 1957</td>
<td>278</td>
</tr>
<tr>
<td>Lyons, In re Estate of, Ohio, 1957</td>
<td>Simpson v. Teets, U.S. Supreme Court, 1957</td>
<td>442</td>
</tr>
<tr>
<td>National Labor Relations Board v. Lion Oil Company, U.S. Supreme</td>
<td>State v. Trunzo, Ohio, 1956</td>
<td>273</td>
</tr>
</tbody>
</table>

COURT RULES NOTED

<table>
<thead>
<tr>
<th>Rule</th>
<th>Court</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rule XXVII (Disciplinary Procedure), Ohio Supreme Court, 1956</td>
<td></td>
<td>139</td>
</tr>
</tbody>
</table>