CONTENTS

CONSUMPTION TAXES

PAGE

FOREWORD ........................................ 415

CHARACTERISTICS, DEVELOPMENTS AND PRESENT STATUS OF CONSUMPTION TAXES ...................................... Paul Studenski 417

THE PLACE OF CONSUMERS' EXCISES IN THE TAX SYSTEM ........... Dixwell L. Pierce 430

DISTRIBUTION OF THE CONSUMPTION TAX LOAD .......... James W. Martin 445

CONSUMPTION TAXATION AS AN INSTRUMENT OF ECONOMIC CONTROL ....... Albert G. Hart 457

THE DISTRIBUTION OF REVENUES FROM STATE-COLLECTED CONSUMER TAXES ........... L. Edwin Smart and John N. Hart 463

JURISDICTIONAL AND INTERSTATE COMMERCE PROBLEMS IN THE IMPOSITION OF EXCISES ON SALES ..................... Joseph P. McNamara 482

THE FUTURE OF USE TAXES ................................... Robert C. Brown 495

COLLECTION AND ENFORCEMENT OF STATE CONSUMPTION EXCISE TAXES ................... Joseph W. Huston and John R. Berryman 506

WHO ARE TAXABLE?—BASIC PROBLEMS IN DEFINITION UNDER THE ILLINOIS RETAILERS OCCUPATION TAX ACT .......... Samuel Herman 522

THE TAXABLE TRANSACTION IN CONSUMERS' TAXES ................... Sherman P. Cohen 530

MEANING OF RETAIL SALE AND STORAGE, USE OR OTHER CONSUMPTION ................ Felix S. Wahrhaftig 542

THE MEASURE OF CONSUMPTION TAXES ..................... B. U. Ratchford 561

COMMODITIES AND TRANSACTIONS EXEMPT FROM CONSUMPTION TAXES ................ George T. Frampton and Numa L. Smith 579

EXPRESS OR IMPLIED EXCLUSIONS FROM CONSUMPTION EXCISES— TYPES OF CONSUMERS ...................... Charles F. Conlon 594

SPECIAL PROBLEMS IN THE LEVY OF MUNICIPAL EXCISE TAXES ........... Seymour Graubard 613

FEDERAL EXPERIENCE WITH CONSUMPTION EXCISES ............... Charles R. Kavanaugh 625

INDEX ........................................... 652

Views expressed in articles published in this periodical are to be attributed to their authors and not to the periodical, its editors, or Duke University.

MONTHS OF ISSUE: JANUARY, APRIL, JUNE, AND OCTOBER

Subscription Price, $2.50 per Annum Foreign Subscriptions, $3.00 $1.00 per Number (A supply of copies of each issue is provided to fill orders for single numbers)

Address all communications to LAW AND CONTEMPORARY PROBLEMS DUKE STATION, DURHAM, NORTH CAROLINA

Copyright, 1941, by the Duke University Press

Entered as second-class matter, October 27, 1934, at the post office at Durham, North Carolina, under the Act of March 3, 1879.