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Book Review

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purchase a full distance ticket to Niles. Both the trial court and the Supreme Court of Indiana held the tax to be valid, holding that it was within the police power to license and regulate driver and vehicle to provide for the safety, security and general welfare of the public. However the tax was out of proportion to the cost of regulation. The decision of the trial court and the Supreme court of Indiana was reversed in the United States Supreme court. The tax could not be justified either under the police power, reasonable return for maintenance of highways or an occupational tax. As to police power the state or municipality may tax to a certain extent, but the fee may not be larger in amount than is reasonably required to defray the expense of administering the regulations, citing *Hendrick v. Maryland*.²² Such was the situation in the instant case, the tax far exceeding the cost of administrative regulation. The same principle applies to the exaction of fees for the maintenance of highways. The tax may not exceed a reasonable compensation for the use of the roads. The court ruled that a flat tax, the same for local service busses and Sprout's which made only one trip a day, could hardly be designed as a measure of the cost of highways. For an opposite ruling see *Tomlinson v. Indianapolis*.²³ A third defense resorted to by the defendant was the possibility of the city's exacting of Sprout an occupational tax. The court overruled the defense saying that an occupational tax may be imposed by a state or municipality solely on account of intrastate business, and that the tax can not interfere with interstate business, citing a number of cases.

States therefore in imposing taxes affecting motor vehicles should exercise discretion that such burdens do not unreasonably restrain or interfere with the flow of interstate commerce.

Leo L. Linck.

BOOK REVIEW

FEDERAL ADMINISTRATIVE PROCEEDINGS. By Walter Gellhorn. The John Hopkins Press. Pp. 150.

A common topic for newspaper editorials and for debatè in the halls of Congress has been the increasing number of governmental functions given over to administrative agencies. In response to the questions which arise in many minds as to whether or not the modern administrative agency has all of the qualities of socialism which are attributed to it, Mr. Gellhorn proves that it will not take away the democratic freedom and rights of which Americans are so justly jealous. He points out

²² 235 U. S. 610, 622, 59 L. ed. 385, 390, 35 Sup. Ct. Rep. 140 (1915).

²³ 144 Ind. 142, 43 N. E. 9, 36 L. R. A. 413 (1896).

that any progressive step taken in our government in the past has met with the same opposition which at present faces the wider use of governmental boards and bureaus. The Interstate Commerce Commission, the forerunner of all administrative boards met with the same harsh criticism at its inception; yet, today few are excited over the breadth of its control.

The author explains the value and necessity of the boards in their speedy and informal settlements of an increasing number of controversies in contrast to the slow, cumbersome machinery of the courts. The distinction is drawn between the expertness and the specialization of the administrative process, and the value of each quality is given its proper place. The fears expressed by many lawyers over the relaxation of rules of evidence before the boards and of the prosecution and judging by the same board may well be dissipated by Mr. Gellhorn's explanation. In whole it is a most timely and sensible explanation of the modern administrative process and its place in American government today.

Richard F. Swisher.

