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Law Books for Sale

North Dakota State Bar Association

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LAW BOOKS FOR SALE

Corpus Juris, Vols. 1 to 72 inclusive; Annotations, 1921 to 1941 inclusive; Northwestern Reporter, Vols. 1 to 296 inclusive. Address inquiries to Mrs. Kathryn L. Brainard, Dickinson, N. D.

OUR SUPREME COURT HOLDS

In The State of North Dakota, ex rel Alvin C. Strutz, as Attorney General of the State of North Dakota, Pltf. and Respt., vs. Berta E. Baker, State Auditor of the State of North Dakota, and John Gray, State Tax Commissioner of the State of North Dakota, Defts., and John Gray, State Tax Commissioner of the State of North Dakota, Deft. and Applt.

That under the constitution of this state the people have reserved to themselves the power of initiating legislation and no such measure enacted by a vote of the electors "shall be repealed or amended by the legislature, except upon a yea and nay vote upon roll call of two thirds of all the members elected to each house." Section 25 of the Constitution as amended.

That where the legislature amends and re-enacts such an initiated measure, the "initiative" character of the measure is not destroyed, but remains in force, and any subsequent amendment of the initiated measure or of an amended or re-enacted portion thereof is subject to the constitutional limitation placed upon the legislature.

That Chapter 195 of the Session Laws of 1941, known as "Motor Vehicle Fuel Tax Act of 1941" is an attempted amendment of a measure initiated and enacted by the people; and not having received the prescribed two-thirds vote of each house, was not adopted constitutionally, and, therefore, is not a law of this State. Appeal from the District Court of Burleigh County, Hon. R. G. McFarland, Judge. **AFFIRMED.** Opinion of the Court by Burr, Ch. J. Morris and Burke, JJ. concur specially.

In Standard Oil Company of Indiana, a corporation, Pltf. and Respt., vs. State Tax Commissioner of the State of North Dakota, Deft. and Applt.

That Federal excise taxes on sales of gasoline (48 Stat. 764, 26 U. S. C. A. Sec. 2412) paid by the purchaser to the seller for payment by the latter to the Federal Government, do not constitute part of the sales price, or "gross receipts" of sales within the purview of the State sales tax law. (Laws 1939, Ch. 234; Laws 1937, Ch. 249).

Appeal from the District Court of Burleigh County, Hon. F. Jansonius, J. The State Tax Commissioner appeals from an order of the District Court setting aside an order of the State Tax Commissioner.

AFFIRMED. Opinion of the Court by Christianson, J.

In Home Owners' Loan Corporation, a corporation, Pltf. and Respt., vs. R. L. Wright, as County Treasurer of Williams County, North Dakota, Deft. and Applt.

That personal property taxes extended against real estate pursuant to the provisions of chapter 242, sessions Laws, N. D. 1929, become a lien on such real estate as of the date of the extension and entry thereof.

That the lien of personal property taxes extended against real estate is inferior, subsequent and subject to a mortgage placed of record against said real estate prior to the entry of the personal property tax lien.