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U.S. Supreme Court Decisions

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WORKMEN'S COMPENSATION DECISIONS

Before claimant can recover compensation he must prove by a preponderance of competent evidence all facts necessary to justify an award. An award for permanent partial incapacity is not justified unless there is evidence, not only of actual earnings before accident, but also of actual earnings or capacity to earn in suitable employment after accident.—Central Illinois Public Service Co. vs Industrial Commission, 152 N. E. 505 (Ill. June, 1926).

Award of compensation to a married sister, living with her husband, for death of brother can not be sustained where the evidence shows that the contributions were for board and room and were not relied upon by the claimant for her means of living, judged by her position in life.—Lederer Co. vs Industrial Commission, 152 N. E. 588 (Ill. June, 1926). To same effect, claimants being the parents, is Bauer vs Industrial Commission, 152 N. E. 590 (Ill. June, 1926).

Loss of 99% of vision of eye constitutes total loss of eye.—Travelers Insurance Co. vs Richmond, 284 S. W. 698 (Texas May, 1926)—(The North Dakota Bureau has repeatedly ruled that loss of 95% of vision constitutes total loss.)

Employee injured in fight growing out of personal differences not connected with employment is not entitled to compensation.—Garff vs Industrial Commission, 247 Pac. 495 (Utah June, 1926).

U. S. SUPREME COURT DECISIONS

In computing the amount of income taxable under Federal law to an estate during administration, the amount of the state transfer tax is deductible.—Keith vs Johnson, 46 Supreme Court Reports 415.

Where the accounts of an estate are kept on the basis of actual receipts and disbursements the executors, in calculating the 1919 Federal income tax, are not entitled to deduct from gross income the estate tax which was not paid until 1920.—U. S. vs Mitchell, 46 Supreme Court Reports 418.

The "most recently accumulated undivided profits or surplus" out of which the Revenue Act of 1917 declares that distributions to shareholders shall be deemed to have been made, refers to profits which have neither been distributed as dividends nor carried to surplus account on the books, not to profits which have been added to an undivided profits

account at the end of the fiscal year.—*Edwards vs Douglas*, 46 Supreme Court Reports 85.

A corporation owning and voting the stock of another corporation actually engaged in mining and carrying on no activities other than by pledge of the stock is not exempt from the corporations tax as a corporation "not engaged in business."—*Edwards vs Chili Copper Co.*, 46 Supreme Court Reports 345.

A state franchise tax imposed on domestic corporations may be measured by the authorized capital stock of the corporation. It is not an unconstitutional discrimination for such a tax, in the case of corporations issuing stock of no par value, to be based not on the actual value of the stock but on the maximum price for which it might be issued.—*Roberts vs Emmerson*, 46 Supreme Court Reports, 375.

CRIME CONTROL

The report recently made by Guy A. Thompson, Chairman of the Survey Committee of the Missouri Association for Criminal Justice, points out the following: 1. "The first and most serious deficiency in our machinery for combating crime is its failure to catch the criminal." 2. "After the police have done their work the prosecutor is far and away the most important single factor in the disposition of criminal cases." Figures presented indicate that 33% to 50% of the cases are eliminated by the prosecutor, while from 12% to 16% are eliminated by the court. 3. Another factor pointed out is delay, in which continuances play a material part, and continuances frequently result in elimination. 4. Failure to punish is a further element, the criminal being able to place very satisfactory odds against payment for crime. 5. The very striking figures on point number 5 are that of those punished only 20% ever face the jury; the other 80% are sentenced on plea of guilty. (This would indicate somewhat more responsibility on the part of the courts than on the juries.) 6. The survey finds no great distinction between the country and the congested districts. 7. It reports "a woeful lack of co-operation and co-ordination between the various agencies having relation in their functions to the administration of criminal justice." 8. Among more import recommendations are the following: (a) Establishment of state constabulary; (b) Abolition of office of coroner; (c) Require prosecuting attorneys to keep a docket; (d) Adoption of ten-juror verdicts; (e) Permit comment on failure of defendant to testify; (f) Allow the court to comment on the evidence; (g) Allow reversal of conviction for misdirection of jury or admission or rejection of evidence only in case "it shall affirmatively appear that there has been a miscarriage of justice."