

MICHIGAN LAW REVIEW

Vol 49

January, 1951

No. 3

CONTENTS

ARTICLES

- ✓ VENUE STATUTES: DIAGNOSIS AND PROPOSED CURE By *George Neff Stevens* 307
- ALTERATIONS OF ACCRUED DIVIDENDS: I By *Arno C. Becht* 363

COMMENTS

- TAXATION—THE LINCOLN ELECTRIC QUESTION: MUST "ORDINARY AND NECESSARY" BUSINESS EXPENSES BE ALSO "REASONABLE" IN AMOUNT? 395
- TAX STATUTES—THE ROLE OF STARE DECISIS IN DETERMINING "LEGISLATIVE INTENT" 407
- THE COMPULSORY MANUFACTURING PROVISION—AN ANACHRONISM IN THE COPYRIGHT ACT 417

Copyright, 1951, by The Michigan Law Review Association.

Published monthly, November-June, at Lansing, Michigan. Entered November 1, 1902 at Ann Arbor, Michigan, as Second-Class Matter under Act of Congress, March 3, 1879. Additional entry at the post office at Lansing, Michigan, March 1, 1949. Re-entry at Lansing, Michigan, November 21, 1950.

Subscriptions: United States, \$5.50 per year in advance, eight numbers; Foreign, \$6. Single issues \$1.

HEMEROTECA

SALA

2

ESTANTE

794

BLA

Michigan Law Review

VENUE STATUTES: DIAGNOSIS AND
PROPOSED CURE

ALTERATIONS OF ACCRUED DIVIDENDS: I

Taxation: Must "Ordinary and Necessary" Business
Expenses be Also "Reasonable" in Amount?—Tax
Statutes: Stare Decisis In Determining "Legislative
Intent"—The Compulsory Manufacturing Provision:
An Anachronism in the Copyright Act

Vol. 49

January, 1951

No. 3