December 1930

Applicants for Admission to the Bar

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the hands of the debtor only the state of the creditor’s domicile could levy an inheritance tax.9

Query: Will stocks which are now taxed at both the domicile of the corporation and at the domicile of the owner, like bonds be given a single taxing situs? May a debtor’s state collect an inheritance tax on intangibles if the laws of the creditor’s state do not permit it to collect such a tax?

—J. D. JENNINGS.


BENCH AND BAR

APPLICANTS FOR ADMISSION TO THE BAR.—The following fifteen applicants successfully passed the State Bar Examination, held in Charleston, September 10-11, 1930.

Charles N. Bland, Weston
John E. Brown, Huntington
Herbert Wilson Bryan, St. Albans
Charles J. Coniff, Wheeling
Carl L. Davis, Charleston
Maxwell W. Flesher, Huntington
Peyton Randolph Harrison, Jr., Martinsburg
John A. Howard, Jr., Wheeling
William Ervin Miller, Clarksburg
Cullous W. Mitchell, Huntington
W. H. Pettry, Charleston
Charles A. Prince, Follansbee
William W. Roberts, Huntington
Taylor Vinson, Huntington
Charles W. Warfield, Buckhannon