

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.<sup>o</sup>

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.

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<sup>o</sup> Cf. *Met. Life Ins. Co. v. New Orleans*, 205 U. S. 395, 27 Sup. Ct. 499 (1907). If credits have a business *situs* within a state they may be taxed there regardless of the location of the creditor's domicile. Powell, *The Business of Situs of Credits* (1922) 28 W. VA. L. Q. 89.

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## 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