

# TAXATION OF FINANCIAL INSTITUTIONS

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This is a study of conflicts of authority which have arisen from US dual banking system, together with an extensive consideration of the problem of the constitutionality of legislation requiring all commercial banks to be chartered by the national government.

chap. 1: Introducing the problem in its setting

ch. 2: review of historical development of banking in U.S during period of the 2 Banks of US

ch. 3: same, covering state and natl. bank periods

ch. 4 problems arising under F.R. -8 System: par remittance controversy, fiduciary controversy, bank taxation controversy, control of banking concentration question of bank failures and reconstruction

chs. 9-12. constitutional powers under which Fed. Govt. might create by legislative compulsion a unified commercial banking system

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