

Mr. HUDDLESTON. Thank you, Mr. Monk and Mr. Anderson.

Next we shall hear Judge Jo. Morgan, of the District of Columbia Tax Court.

STATEMENT OF HON. JO. V. MORGAN, JUDGE, DISTRICT OF COLUMBIA TAX COURT; COMMISSIONER OF UNIFORM STATE LAWS OF THE DISTRICT OF COLUMBIA; CHAIRMAN, COMMITTEE ON UNIFORMITY OF JUDICIAL DECISIONS OF THE NATIONAL CONFERENCE OF COMMISSIONERS OF UNIFORM STATE LAWS

Judge MORGAN. I appear here, not as a judge of the District of Columbia Tax Court, but as Commissioner of Uniform State Laws in the District of Columbia, and also as chairman of the Committee on Uniformity of Judicial Decisions of the National Conference of Commissioners of Uniform State Laws.

I am tremendously interested in the adoption of the uniform code for the District of Columbia. I think the gentlemen who have prepared it and submitted it deserve a great deal of credit and the thanks not only of Congress but of all the District of Columbia. They have done a wonderful job, especially in the portion dealing with the repeal. As a matter of fact, there was a general committee of the bar association on uniform laws, and that committee approved the uniform commercial code in its entirety, but they never got around to the tremendous and tedious job of picking out what acts ought to be repealed. I assume that the very able president of the bar association, Mr. Jackson, got a little impatient, and he appointed a more active committee which brought forth this act.

While I think the commercial law of the District of Columbia, commercial transactions, and business in general in the District of Columbia would be greatly improved by the adoption of this act, I must in honesty believe that it would be immensely better if it were a uniform act. As it stands, it is not uniform. Where you have variations from the uniform act, while it may be commendable and very desirable, it is not a uniform act.

Mr. Monk stated the advantages in the improvement of commercial law. One of the principal advantages intended by the Conference on Uniform State Laws and the American Law Institute was uniformity. There are so many advantages to uniformity that I do not think I need to recite them. I would remind you of two of them. Businessmen can understand what they have to do in other jurisdictions where they carry on business, and there are great advantages in the interpretation of statutes by other courts. Once you indulge in variation, then you lose a good deal of uniformity.

Mr. HUDDLESTON. Judge, do you favor the enactment of H.R. 5338 in its present form?

Judge MORGAN. I approve it if you do not enact——

Mr. HUDDLESTON. In other words, a half load is better than none.

Judge MORGAN. That is it, exactly. I think it is a vast improvement over the present commercial law of the District of Columbia, and I think it would do a great deal of benefit.

I have no statement, but I do wish to incorporate in the record a statement by Mr. William A. Schnader, who is a very good friend of mine, whom I have known for many years, one of the most able