practice, income from sale of the crop would have been reported in the following year.[3]

The statute left little room for argument and states:

> "In the case of insurance proceeds received as a result of destruction or damage to crops, a taxpayer reporting on the cash receipts and disbursements method of accounting may elect to include such proceeds in income for the taxable year following the taxable year of destruction or damage, if he establishes that, under his practice, income from such crops would have been reported in a following taxable year. For purposes of the preceding sentence, payments received under The Agricultural Act of 1949, as amended, or title II of the Disaster Assistance Act of 1988, as a result of (1) destruction or damage to crops caused by drought, flood, or any other natural disaster, or (2) the inability to plant crops because of such a natural disaster shall be treated as insurance proceeds received as a result of destruction or damage to crops...."[4]

Notwithstanding the lack of authority in the statute for deferral of disaster payments authorized under such as the Disaster Payment Act of 1989, the Department of the Treasury has now issued temporary regulations permitting deferral in any year if the requirements for deferral are met.[5] Federal disaster payments are treated as crop insurance proceeds for this purpose:

> ". . . For purposes of this section only, federal payments received as a result of
>
> (i) Destruction or damage to crops caused by drought, floods, or any other natural disaster, or
>
> (ii) The inability to plant crops because of such a natural disaster, shall be treated as insurance proceeds received as a result of destruction or damage to crops. The preceding sentence shall apply to payments which are received by the taxpayer after December 31, 1973."[6]

For those who had already filed their 1989 returns, the election to defer can be shown on an amended return.[7] The election is made by means of a statement attached to the return (or an amended return) for the taxable year of destruction or damage and is to include the name and address of the taxpayer (or duly authorized representative) along with —

(1) A declaration that the taxpayer's making an election under I.R.C. § 451(d) and Temp. Treas. Reg. § 1.451-6T;
(2) Identification of the specific crop or crops destroyed or damaged;
(3) A declaration that under the taxpayer's normal business practice the income derived from the crops that were destroyed or damaged would have been included in the taxpayer's gross income for a taxable year following the taxable year of such destruction or damage;
(4) The cause of destruction or damage of crops and the date or dates on which the destruction or damage occurred;
(5) The total amount of payments received from payors (e.g., insurance carriers and government agencies), itemized with respect to each specific crop and with respect to the date each payment was received; and
(6) The name or names of the payor or payors from whom payments were received.

FOOTNOTES

1 Pub. L. 101-82, 103 Stat. 564 (1989).
2 Pub. L. 100-387, 102 Stat. 924 (1988).
3 I.R.C. § 451(d).
4 *Id*.
5 Temp. Treas. Reg. § 1.451-6T, 55 Fed. Reg. 7316 (March 1, 1990). IRS also announced that Rev. Rul. 75-36, 1975-1 C.B. 143 will be revoked.
6 Temp. Treas. Reg. § 1.451-6T(a)(1).
7 Temp. Treas. Reg. § 1.451-6T(b)(1).

CASES, REGULATIONS AND STATUTES

BANKRUPTCY

GENERAL

ALLOWED CLAIMS. The debtors had purchased farmland from the creditors, giving cash and promissory notes. After the debtors had filed bankruptcy, the creditors obtained relief from the automatic stay and foreclosed on the farmland. The creditors were the successful bidders for $140,000. The creditors' own expert witness testified that the land was worth at least $561,000. The court held that the price paid for the land by the creditors was unconscionably low and denied their claim for any deficiency against the debtors. ***In re* Russell, 109 B.R. 359 (Bankr. W.D. Ark. 1989)**.

AUTOMATIC STAY. A tax sale of the debtor's real property in order to pay delinquent ad valorem taxes was a violation of the automatic stay, voiding the sale. ***In re* Crosby, 109 B.R. 195 (Bankr. S.D. Miss. 1989)**.

DISCHARGEABLE DEBT. A farm debtor was found not to have sold leased cows and used the proceeds for his own debts with fraudulent intent where the owner of the leased cows knew about the sale of the cows and allowed the debtor to retain the proceeds for several years. The owner of the leased cows had deferred receiving payment for the sale of the cows because of unfavorable income tax consequences. **Matter of Weber, 892 F.2d 534 (7th Cir. 1989)**.

Debtors had purchased a dairy farm from the creditors, giving a note for most of the purchase price. After several years of timely payments, the debtors abandoned the farm to the creditors and left farming. The creditors foreclosed on the farm and sold it at auction. When the creditors obtained a judgment for the deficiency, the debtors filed bankruptcy. The creditors claimed

that their judgment claim was nondischargeable because the low auction price was caused by the neglect of the debtors in maintaining the farm. The court held that the debt was dischargeable because the creditors failed to demonstrate that any lack of maintenance was willful or intentional. ***In re* Woolner, 109 B.R. 250 (Bankr. E.D. Mich. 1990)**.

EXECUTORY CONTRACTS. A farmland sales contract was held to be an executory contract requiring assumption or rejection by the Chapter 12 debtors because under Michigan law both parties to the contract had substantial obligations to perform. ***In re* Terrell, 892 F.2d 469 (6th Cir. 1989), rev'g 93 B.R. 115 (E.D. Mich. 1988)**.

Prior to filing Chapter 12 bankruptcy, debtors had signed an agreement with the Farm Credit Bank of St. Louis to cure all defaults, assign Conservation Reserve Program payments to the FCB and make the FCB beneficiaries of insurance policies in exchange for the FCB's forebearance of its foreclosure rights. The court held that the agreement was not an executory contract because the only remaining action was the debtors' payments on the loan. ***In re* Howard, 109 B.R. 382 (Bankr. E.D. Mo. 1989)**.

EXEMPTIONS. The debtor's interests in a pension plan, Keogh plan and IRA were not exempt under federal bankruptcy exemptions where the property was not necessary for the support of the debtor and family. ***In re* Velis, 109 B.R. 64 (Bankr. D. N.J. 1989)**.

PREFERENTIAL TRANSFERS. A debtor made two payments to the IRS of employee withholding taxes within 90 days of filing bankruptcy. Although the payments were made from a Payroll and Tax Account, the funds for that account came from general revenues of the debtor. The court held that because the funds were not traceable to withheld amounts, the pre-bankruptcy payments were avoidable. ***In re* Malmart Mortgage Co., 109 B.R. 1 (Bankr. D. Mass. 1989)**.

PRIORITY CLAIMS. Milk producers who sold milk to debtor within 90 days of bankruptcy were not entitled to priority for unpaid amounts as wages under Section 507(a)(3). The court held that the milk producers were not employees but independent contractors and that Wis. Stat. § 100.06(7) (allowing milk producers equal claim status with claims for labor) did not make such amounts wages. ***In re* Kasson Inc., U.S.A., 109 B.R. 352 (Bankr. E.D. Wis. 1989)**.

CHAPTER 11

VALUATION. A bankruptcy creditor argued that the value of the debtor's ranch land, which was collateral for the creditor's claim, should be valued according to its best use as residential property. The debtor argued that the ranch land had to be valued at its current and intended use as farmland. FThe court held that for the purposes of determining the amount of a creditor's secured claim, the value of ranch land is to be determined at its highest and best use and not just as ranch land. ***In re* Ehrich, 109 B.R. 390 (Bankr. D. S.D. 1989)**.

CHAPTER 12

ELIGIBILITY. The insurance proceeds from the destruction of a combine could not be included in farm income for purposes of determining whether more than 50 percent of the debtors' income was from farming. Without the insurance proceeds, the debtor's income from farming was less than 50 percent of gross income and the debtor was held not eligible for Chapter 12. ***In re* Smith, 109 B.R. 241 (Bankr. W.D. Ky. 1989)**.

CHAPTER 13

MODIFICATION OF PLAN. A Chapter 13 debtor was allowed to modify the plan to remove interest payments on an unsecured priority federal tax claim after the ruling in *In re Hageman*.(see *infra*) from the date of the court's ruling allowing the modification. ***In re* Jourdan, 108 B.R. 1020 (Bankr. N.D. Iowa 1989)**.

PLAN. The debtor's Chapter 13 plan provided for payment of federal taxes, an unsecured priority claim, to be paid in full in installments over the length of the plan. IRS objected, claiming that the debtor must also pay interest on the deferred payments. The court held that because 11 U.S.C. § 1322(a)(2) does not require that unsecured creditors be paid the full value of their claims as of the date of the plan if the claims are paid in full, the debtor is not required to pay interest on deferred payments of claims. ***In re* Hageman, 108 B.R. 1016 (Bankr. N.D. Iowa 1989)**.

FEDERAL INCOME TAXATION

SUBORDINATION. A prepetition tax penalty not for pecuniary loss may be subordinated to other unsecured creditor claims in a Chapter 13 case. ***In re* Burden, 109 B.R. 107 (E.D. Pa. 1989)**.

CONTRACTS

SALE OF CROPS WITH REAL PROPERTY. The plaintiffs purchased an apple orchard with the past year's crop which was in cold storage. After the sale of the apples to a third party by the storage company, the proceeds were sent to the buyer of the orchard less the costs of storage. The plaintiff contended that the sales contract warranted the real estate and apple crop were sold free of all encumberances, including the storage costs. The court held that although the grammatical structure of the sales contract supported the plaintiff's claim, the parties actually intended that the apples were not included in the warranty of clear title. **Sackman Orchards v. Mountain View Orchards, 784 P.2d 1308 (Wash. App. 1990)**.

EXCULPATORY CLAUSES. A horseback rider sued a ranch for injuries suffered from a fall from a horse. Before mounting the horse the rider had signed an agreement to hold the ranch harmless for injuries resulting from riding the horse. The court held that the agreement covered claims based on negligence and breach of warranty although the agreement did not specifically use those terms. **Heil Valley Ranch, Inc. v. Simkin,**

784 P.2d 781 (Colo. 1989), rev'g 765 P.2d 582 (Colo. App. 1988).

FEDERAL AGRICULTURAL PROGRAMS

CATTLE. The Food Safety and Inspection Service has adopted as a final rule amendments to the written certification requirements under the voluntary certification program for young calves. **55 Fed. Reg. 7472 (March 2, 1990)**.

DISASTER ASSISTANCE. The FmHA has adopted without change as a final rule amendments implementing the provisions of the Disaster Assistance Act of 1989. **55 Fed. Reg. 7471 (March 2, 1990)**. See also 54 Fed. Reg. 48227 (Nov. 22, 1989).

MEAT AND POULTRY INSPECTION. The Food Safety and Inspection Service has announced proposed rules amending the processing and preparation of product detention notification to eliminate the preliminary notice of detention. **55 Fed. Reg. 7499 (March 2, 1990)**.

MILK. The Agricultural Marketing Service has announced a proposed amendment to the Tampa Bay milk marketing order to classify skim milk and butterfat used in milkshake mix as Class II milk. **55 Fed. Reg. 7718 (March 5, 1990)**.

ONIONS. The Agricultural Marketing Service has announced an increase in the assessment rate for South Texas Onions under Marketing Order 959. **55 Fed. Reg. 7717 (March 5, 1990)**.

The AMS has also issued as a final rule the authorization of the use of 20 and 25 pound cartons for shipping South Texas onions to fresh markets. **55 Fed. Reg. 7689 (March 5, 1990)**.

PRICE SUPPORT LOANS. The Commodity Credit Corporation has issued a final rule amending thee provisions for commingling and replacement of loan collateral for CCC price support loans. **55 Fed. Reg. 7690 (March 5, 1990)**.

RURAL HOUSING. The FmHA has issued final regulations amending the rural housing loan program and the farm labor housing loan and grant programs to comply with the final regulations of the Department of Housing and Urban Development issued to implement the Fair Housing Amendments Act of 1988. **55 Fed. Reg. 6241 (Feb. 22, 1990)**.

WATERMELONS. The Agricultural marketing Service has issued proposed rules for assessment of two cents per hundredweight of watermelons for human consumption to fund the watermelon research and promotion plan. **55 Fed. Reg. 6261 (Feb. 22, 1990)**.

FEDERAL ESTATE AND GIFT TAX

GENERATION SKIPPING TRANSFERS. An irrevocable trust was established prior to September 15, 1985, which was therefore exempt from the GSTT. The trustee proposed to split the trust among the four beneficiaries to obtain greater benefits from the ASCS. In both the single trust and the resulting four trusts, the trustee had the power to distribute trust income among the four beneficiaries in any proportion. IRS ruled that the four resulting trusts were exempt from GSTT. **Ltr. Rul. 9005019, Nov. 3, 1989**.

MARITAL DEDUCTION. A surviving spouse's interests in two trusts were eligible for the marital deduction where the spouse was to receive all income during life and had the only power to appoint the trusts' estates. **Ltr. Rul. 9005047, Nov. 7, 1989**.

A testamentary clause establishing a marital trust for an amount "equal to the maximum martial deduction allowable" was a formula clause subject to the ERTA 1981 limitation of the greater of $250,000 or one-half of the decedent's estate. **Ltr. Rul. 9005009, Nov. 1, 1989**.

A surviving spouse's interest in a testamentary trust was not QTIP property where the trustee had the power to distribute corpus to the surviving spouse's adult children. **Ltr. Rul. 9005002, August 31, 1989**.

The value of a residuary estate passing to a surviving spouse did not include the amount of administrative expenses incurred by the estate or the amount of estate property transferred to the surviving spouse's children as part of a will contest settlement. **Ltr. Rul. 9005003, Oct. 13, 1989**.

SPECIAL USE VALUATION. A surviving spouse as executrix net cash rented to unrelated persons estate ranch property for which special use valuation was elected. The land was rented as pasture for cattle and the qualified heirs who owned an interest in the land would visit the property periodically to inspect the condition of the property. The court held that the net cash rental of the property to nonqualified heirs was a cessation of the qualified use of the property. **Hight v. Comm'r, T.C. Memo. 1990-81**.

In making a special use valuation election, the estate timely complied with all requirements except that the qualified heirs recapture agreement was not filed until four months after the due date for the estate tax return. Instead, the attorney for the estate included a letter explaining that the recapture agreement would be late because the qualified heirs were scattered across the country. The court held the election to be valid as substantially complying with the election requirements and perfected before the IRS required the missing agreement. **Prussner v. U.S., 90-1 U.S.T.C. ¶ 60,007 (7th Cir. 1990), aff'g 87-2 U.S.T.C. ¶ 13,739 (C.D. Ill. 1987)**.

FEDERAL EXCISE TAXATION

TRUCK TRAILERS. Semi truck trailers modified for unloading grain and feed were exempt from the 12 percent excise tax where the trailers were designed for the principal purpose of hauling feed to and on farms, although the trailers could have been used to haul other items. **Ltr. Rul. 9006003, Oct. 25, 1989**.

FEDERAL INCOME TAXATION

GOVERNMENT SECURITIES. IRS has ruled that stock and other obligations issued by the Federal Agricultural Mortgage Corporation are stock or obligations of a corporation which is an instrumentality of the United States. IRS also ruled that the stock and debt obligations of FAMC are government securities under I.R.C. §§ 851(b)(4) and 856(c)(5)(a). **Ltr. Rul. 9006015, Nov. 8, 1989**.

IRA'S. Incident to a decree of divorce, one spouse transferred an interest in a pension plan to an IRA which in turn transferred 50 percent of the property to an IRA for the other spouse. IRS ruled that the transfers were nontaxable distributions to the other spouse. **Ltr. Rul. 9006066, Nov. 15, 1989**.

LETTER RULINGS. The ISR has delayed until May 7, 1990, the effective date of Anns. 89-104 and 89-105 which announced the new policy of the IRS not to issue rulings in areas which are clearly and adequately addressed in published authority. **Rev. Proc. 90-13, I.R.B. 1990-9, 23**.

PASSIVE ACTIVITY LOSSES. IRS has amended the passive activity loss limitation regulations to exclude losses resulting from fire, storm, shipwreck or other casualty or from theft. The exclusion does not apply to such losses if the losses occur regularly in the activity. Excluded from passive activity *income* are casualty and theft loss reimbursements which have been included in gross income for casualty and theft loss deductions which were not passive activity losses. **T.D. 8290, Feb. 23, 1990, amending Temp. Treas. Reg. § 1.469-2T**.

S CORPORATIONS

INADVERTENT TERMINATION. The termination of S corporation status from the failure of trusts owning stock to timely make the election because the accountant failed to file the election was ruled an inadvertent termination. **Ltr. Rul. 9006025, Nov. 9, 1989**.

RE-ELECTION. A corporation was allowed to re-elect S corporation status within two years of a revocation of an S corporation election where the previous revocation was effective as of the date of the first election. **Ltr. Rul. 9005018, Nov. 3, 1989**.

SAFE HARBOR INTEREST RATES

March 1990

	Annual	Semi-annual	Quarterly	Monthly
Short-term				
AFR	8.35	8.18	8.10	8.04
110%AFR	9.20	9.00	8.90	8.84
120%AFR	10.06	9.82	9.70	9.62
Mid-term				
AFR	8.52	8.35	8.26	8.21
110%AFR	9.40	9.19	9.09	9.02
120%AFR	10.27	10.02	9.90	9.82
Long-term				
AFR	8.59	8.41	8.32	8.27
110%AFR	9.46	9.25	9.15	9.08
120%AFR	10.34	10.09	9.97	9.88

TRAVEL EXPENSES. IRS has announced an optional method for employees and self-employed persons to use in claiming deductions for meals and incidental expenses while traveling. In lieu of claiming the actual costs of the meals and incidentals, the taxpayer may use a federal meals and incidental expense (M&IE) rate which is $34 per day for high-cost localities and $26 per day for other localities. **Rev. Proc. 90-15, I.R.B. 1990-10, March 5, 1990**.

LABOR

UNION DUES. Petitioners were non-union agricultural employees in "union shops" and were required to pay union dues and to allow their pay for "Citizenship Participation Day" holiday to be paid to the union. The petitioners objected to having to pay for union non-collective bargaining activities. The California Agricultural Labor Relations Board reached an agreement, over the objections of the petitioner, for certification procedures for objections for use of union dues by non-union employees. The court annulled the ALRB agreement because the agreement did not provide sufficient notice and information to the non-union employees, procedural safeguards for hearings of non-union employees' objections to union use of dues and provision for an escrow of non-union employees' dues, which were the subject of the employees' objections. **Breaux v. A.L.R.B., 265 Cal. Rptr. 904 (Cal. App. 1990)**.

PRODUCTS LIABILITY

MILKING SYSTEM. The owners of a dairy farm sued the installer and designer of a milking system for breach of implied and express warranty and negligence for injury to dairy cows and lost profits. The action was filed more than four years but less than six years after delivery of the system. The court held that the four year statute of limitations of the UCC, Mich. Stat. Ann. § 19.2725, applied because the action was one for economic loss between a buyer and seller of business products. Although the contract was for goods and services, the court followed the test set forth in Bonebrake v. Cox, 499 F.2d 951 (8th Cir. 1974) and held that because the contract was predominantly one for goods, the UCC statute of limitations applied. **Neibarger v. Universal Cooperatives, 450 N.W.2d 88 (Mich. App. 1989)**.

ANHYDROUS AMMONIA TANK. A farmer was injured by anhydrous ammonia which sprayed from a ruptured hose on an anhydrous ammonia "nurse" tank. The court granted summary judgment for the manufacturer of the tank where the plaintiff failed to present any evidence of a design flaw in the tank itself. The plaintiff's own expert testified in deposition that no design flaw was found in the tank. Standards set by the American National Standard Safety Requirements for Storage and Handling

of Anhydrous Ammonia did not apply to the tank because the standards were set more than 13 years after the tank was made. **James v. Swiss Valley Ag Service, 449 N.W.2d 886 (Iowa App. 1989)**.

RIPARIAN RIGHTS

LEVEES. Plaintiff and defendant owned farms on opposite sides of a river which flooded both properties regularly. Defendant constructed levees, including rock riprap and hard points to control the flooding on the defendant's property. The plaintiff claimed that the levees increased the amount and severity of the flooding on the land and sought an injunction. Because the levee did not extend past the natural banks of the river, the court held the levee not to be a diversion or obstruction of the water but only a defensive action for which the defendant is not liable for resulting injury to another riparian land owner under the common enemy doctrine. **Schulze v. Monsanto Co., 782 S.W.2d 419 (Mo. App. 1989)**.

SECURED TRANSACTIONS

CONVERSION. A grain warehouse filed for bankruptcy. In the bankruptcy proceeding, a secured creditor received all the proceeds of the sale of the grain in the warehouse. A state commission recovered from the warehouse surety amounts due unpaid growers who had grain stored in the warehouse. The surety was assigned all claims against the warehouse held by the state commission and the unpaid growers. Neither the surety nor the state commission appealed the bankruptcy court's ruling allowing the proceeds of the sale of the grain to be paid to the secured creditor. In a nonbankruptcy action against the secured creditor for conversion and unjust enrichment, the surety claimed that its assigned claims of the unpaid growers should have been paid ahead of the secured creditor in the bankruptcy proceeding and therefore the creditor committed conversion or was unjustly enriched by the payments in the bankruptcy proceeding. The court held that because the payments were made as part of judicial proceedings which were not appealed, the secured creditor was neither unjustly enriched nor committed conversion. **Millers Nat. Ins. Co. v. Commercial Credit Business Loans, Inc., 893 F.2d 165 (8th Cir. 1990)**.

A grain farmer granted a security interest in crops grown and to be grown to a cooperative to secure debts for farm supplies. A security interest in the same grain was also given to a bank but the security interest was unperfected and subordinated to the cooperative's security interest by the bank. The bank received the proceeds of the sales of the grain and applied the proceeds to the farmer's checking account which was often overdrawn. The bank argued that the proceeds were not identifiable because they were used to reimburse the bank for the overdrawn account. The court held the bank liable for conversion of the proceeds because the proceeds were identifiable when received by the bank and were used to off set the bank's loans made when the bank honored the checks in excess of the farmer's bank balance. **C&H Farm Service Co. of Iowa v. Farmers Savings Bank, 449 N.W.2d 866 (Iowa 1989)**.

FILING. A lessor of farmland used by the tenant to grow peanuts filed a financing statement covering the lessor's landlord lien in the crops growing or to be growing on the property. The financing statement was filed in the proper county recorder's office but the financing statement was incorrectly filed by the clerk. The peanuts were harvested and stored and sold to the defendant but the proceeds were not used to pay the rent on the farmland by the tenant. The lessor sued the purchaser for conversion of the peanuts collateral. The purchaser claimed that the improper recording of the financing statement gave it no notice of the landlord's lien and therefore, the purchaser was not liable for the conversion. The court held that presentation of the financing statement with appropriate fees to the proper recorder's office was sufficient to perfect the landlord's security interest. The purchaser also argued that once the peanuts were harvested, the security interest in crops growing or to be grown becomes invalid. The court held that once the security interest is properly perfected in the collateral as of the time the security interest is perfected, the security interest remains perfected even though the status of the collateral changes. **Bartolan, Inc. v. Columbian Peanut Co., 727 F. Supp. 1444 (M.D. Ga. 1989)**.

WAIVER. A grain farmer granted a security interest in crops grown and to be grown to a cooperative to secure debts for farm supplies. The security agreement required the farmer to obtain written consent before selling any of the grain collateral. The farmer sold the grain without obtaining prior written consent of the cooperative for five years. The cooperative sent two letters during that time restating the written consent requirement but never actually required the consent until the end of the five years. The court held that a grain buyer was not liable for conversion of the grain collateral because the cooperative had waived its security interest through its course of conduct in not requiring prior written consent. **C&H Farm Service Co. of Iowa v. Farmers Savings Bank, 449 N.W.2d 866 (Iowa 1989)**.

STATE REGULATION OF AGRICULTURE

PESTICIDES. California's Prop 65, Cal. Health & Safety C. § 25249.6, prohibits the exposure of cancer causing chemicals to anyone without prior warning. The acceptable methods of warning included various forms of shelf labeling or signs. Because Prop 65 did not require the warnings to be on the labels of the products, the statute was ruled not preempted by the Federal Insecticide, Fungicide and Rodenticide Act. **D-Con, Inc. v. Allenby, 728 F. Supp. 605 (N.D. Cal. 1989)**.

WETLANDS. A landowner had been ordered to remove improvements on property which had been declared freshwater wetlands and assessed a fine because the improvements were made without a prior permit. The court held

that the landowner was exempt from the permit requirement for a portion of the improved land which was used for agricultural purposes. **Scifo v. Jorling, 549 N.Y.S.2d 810 (App. Div. 1990)**.

STATE TAXATION

TAX PREFERENCE. Taxpayer owned 229.2 acres of farmland, 2.2 acres of which were used for horse stables and riding instruction. The county board of assessment denied the landowner a preferential assessment for the 227 acres in agricultural use because of the nonagricultural use of the 2.7 acres. The court reversed the board's ruling and held that Pa. Stat. § 5490.3 does not deny preferential assessment if a part of a landowner's agricultural land is used for a nonagricultural use. **McLaughlin v. Bradford County Board of Assessment, 568 A.2d 721 (Pa. Comwlth. 1989)**.

VETERINARIANS

LICENSES. Veterinarian employed by the Society for the Prevention of Cruelty Toward Animals was disciplined for associating with persons practicing veterinary medicine without a license. The court held that the SPCA was authorized by state and local law to care for injured and maltreated animals and hired veterinarians to care for these animals; therefore, the SPCA was not practicing veterinary medicine without a license. The disciplinary action was dismissed and sanctions against the veterinarian removed. **McSweeney v. Louisiana Board of Veterinary Medicine, 555 So.2d 469 (La. 1990), rev'g 549 So.2d 1238 (La. App. 1988)**.

CITATION UPDATES

Est. of Leder v. Comm'r, 893 F. 2d 237 (10th Cir. 1989). See p. 48 supra.

Dudden v. Comm'r, 893 F.2d 174 (8th Cir. 1990). See p. 50 supra.

BACK ISSUES

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