

enteenth century are shown for comparison with the Chinese geomancer's compass, and the various forms of dip circle which show the natural inclination of the compass needle. The magnetic compass was used in special forms of design for mining purposes from the middle of the seventeenth century, and it is fairly easy to understand the working of examples lent from Sweden, but the instruments become increasingly complicated as the visitor proceeds, though the "Watts Vertical Variometer," a new type of British instrument evolved in the present year, is neatly and comprehensibly made.

A second method relies upon the gravitational effect exercised by bodies proportionally to their mass, and its practical application to prospecting dates only from 1888, when the Eötvös torsion balance was invented. Progress with instruments involving this method has been particularly rapid in the past five years, and a novel form of apparatus designed by Captain H. Shaw and Mr. E. Lancaster-Jones, two members of the staff of the Science Museum, has recently come into use.

Another section of the exhibition shows the seismic method of investigation, which consists in testing the rate at which a small artificial earthquake (usually an explosion) is propagated over various points, the elasticity of the local crust of the earth being discovered by these means, while the fourth method, that of testing electrical interference by mineral bodies, is shown in a separate range of instruments.

CUSTOMS DUTIES ON SCIENTIFIC APPARATUS

THE imposition of the appropriate customs duties upon scientific apparatus imported into the United States by the University of Illinois, a state agency, through the port of Chicago, is reported by the *United States Daily* to have been upheld by Justice George M. Young, of the United States Customs Court.

Protest was lodged against this assessment of duty upon the following ground:

That such merchandise should come in without duty, as being imported by an instrumentality of the Government of the State of Illinois, for use in the execution of a government function and purpose, under the well-established policy of the Federal Government not to tax the states or their agencies and subdivisions.

At the trial it was argued that the Federal Government has no authority to impose duty upon imports made by the State of Illinois.

The attorney for the University of Illinois, Mr. Sveinbjorn Johnson, contended that the exaction complained of is a tax; that the property upon which it is sought to be levied is property used necessarily

and exclusively by the University of Illinois as an educational agency; that the university is a state agency, and that education is a governmental function, so that the agencies and properties, used in connection therewith, are exempt from federal taxation as instrumentalities of the state created and used to facilitate the exercise of a governmental as distinguished from a proprietary purpose.

In his opinion, upholding the imposition of the tariff assessment, Judge Young stated:

If this and similar tariff taxes on goods imported by a state university were raised so high as to prohibit the articles from importation, would that destroy the institution, assuming that it is a governmental instrumentality of the state? If it would, then the tariff is invalid. If not, then it is constitutional.

Counsel for the plaintiff contends that the power to levy such a tax is the power to prevent its use by the consumer. We admit that this is true, but if the University of Illinois were prevented entirely from making importations, would it be destroyed? We believe not.

The existence of the states is in no way threatened by such duties. Even if the duties should be made so high as to preclude their importation, it would not result in destroying the university or seriously impairing its usefulness.

The constitutional implication preventing the Federal Government and the state from taxing each other's agencies must receive a practical construction permitting each government to function with a minimum of interference with the other.

We therefore hold that the plaintiff herein, the University of Illinois, has no constitutional exemption from the payment of duties collected in the case at bar.

The defendant (the Federal Government) is entitled to judgment.

THE SINNOTT MEMORIAL IN THE CRATER LAKE NATIONAL PARK

VISITORS to Crater Lake National Park, Oregon, next summer will benefit from the recent action of the Carnegie Corporation in donating \$5,000 for the furnishing and installation of equipment in the Sinnott Memorial located there.

This structure, authorized by Congress last year in connection with appropriations for the National Park Service, is a memorial to Representative Nicholas J. Sinnott, of Oregon, who took a keen interest in the park and did much to further its use by the public. In providing for the memorial Congress appropriated \$10,000 for its construction, acting upon the suggestion of the Honorable Louis C. Cramton, then chairman of the subcommittee of the House Appropriations Committee handling Interior Department appropriations.

The Carnegie fund for the development of the memorial has been transmitted through the National