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Articles

TIME LIMITATIONS IN THE PENNSYLVANIA WORKMEN'S COMPENSATION AND OCCUPATIONAL DISEASE ACTS: THEORETICAL DOCTRINE AND CURRENT APPLICATIONS

David B. Torrey 975

As is the case in any system designed to facilitate the vindication of an individual's or group's rights, the Pennsylvania Workmen's Compensation and Occupational Disease Acts include a number of procedural limitations governing the time within which those rights must be asserted. This article examines the nature of the various limitations of the acts and details their current application. Undertaken first is an attempt to organize the limitations into categories derived from their theoretical and pragmatic origins. Primary attention is given to the acts' "statutes of repose," limitations which have often forgotten and archaic theoretical origins. In the final part of the article, detailing application of the limitations, special attention is given to the problems of limitations commencement in cases of non-traditional injuries such as mental disability and aggravation. Among the author's conclusions is the recommendation that prudence on the part of courts be exercised as the limitations law in this new area of workmen's compensation is developed.

REFORMING THE BUSINESS MEAL DEDUCTION: MATCHING STATUTORY LIMITATIONS WITH GENERAL TAX POLICY

Wendy Gerzog Shaller 1129

The deduction allowed under the Internal Revenue Code for business meal expenses has been the subject of much discussion in recent years. Proponents urge that business entertainment expenses are a practical necessity in attracting and retaining business and are thus justified as generating additional taxable income. Critics complain that business taxpayers unjustly benefit from taking a deduction for such expenses while escaping taxation on the personal benefit or "income" derived from having participated in the activity. This article examines the present statutory requirements for the deductibility of business meals and reviews recent judicial decisions in this area. Following a summary of the significant legislative attempts at reform during the Kennedy, Carter and Reagan administrations, the author proposes a limited business meal deduction that would require a more restrictive business connection between the incurring of the expense and the production of income.

Comments

UMTA'S PRIVATIZATION DIRECTIVE: LEGAL AND REGULATORY OBSTACLES BARRING OPPORTUNITIES FOR THE PRIVATE SECTOR TO SERVE TRANSIT DEMAND IN SOUTHWESTERN PENNSYLVANIA 1151

A recent policy statement issued by the United States Department of Transportation Urban Mass Transportation Administration (UMTA), which has become known as the "Privatization Directive," attempts to encourage public transit providers to fully and fairly consider the potential of private enterprise in providing mass transportation services by revitalizing three provisions of the Urban Mass Transportation Act of 1964, as amended (UMT Act). The author assesses the merits of this policy by identifying the various legal and regulatory obstacles barring opportunities for the private sector to serve mass transportation demands in the southwestern Pennsylvania region. By examining existing federal and state legislation governing private sector involvement in public transit operations, the writer identifies the legal and regulatory impediments to increased opportunities for private enterprise and recommends legislative reforms which may be necessary for public transit agencies to comply with UMTA's private sector participation policy.

EMINENT DOMAIN: JUDICIAL INTERPRETATION ABRIDGES A CONSTITUTIONAL GUARANTEE 1199

The fifth amendment to the United States Constitution guarantees that private property shall not be taken for a public use, without just compensation. The author examines the history of eminent domain as it has been applied in the United States. From a concept which originally focused upon a just compensation, it has evolved into one under which any governmental taking will be upheld; provided that it serves a public use. The author concludes that by classifying eminent domain as sociological legislation, constitutional protections of property have been diluted by legislative bodies. Finally, the author suggests that an interest analysis approach, balancing governmental needs against private needs, would help to curb the almost unlimited use of eminent domain to promote legislative goals.

Recent Decisions

IN PERSONAM JURISDICTION—MINIMUM CONTACTS—FRANCHISES—*Burger King Corp. v. Rudzewicz*, 105 S. Ct. 2174 (1985). 1215

CONSTITUTIONAL LAW—FIRST AMENDMENT—ESTABLISHMENT CLAUSE—*Grand Rapids School District v. Ball*, 105 S. Ct. 3216 (1985). 1237

CONSTITUTIONAL LAW—PRIVILEGES AND IMMUNITIES CLAUSE—COMMERCE CLAUSE—EQUAL PROTECTION CLAUSE—*Sestric v. Clark*, 765 F.2d 655 (7th Cir. 1985). 1259