

Partnership Bibliography: 1980-1984

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In 1980, *The Business Lawyer* published a bibliography¹ of partnership law for the period 1911 to 1979. The bibliography classified the literature into three broad categories: highly recommended basic materials (including statutes and commentaries), general partnerships, and limited partnerships. The authors, faced with surveying the major body of legal literature produced over nearly seven decades, focused on substantive state law and the "traditional state law problems of partnership law."² The relatively narrow scope of the original bibliography was inevitable given the daunting nature of the endeavor.

This bibliography was easier to prepare, in large part because of the luxury afforded by cataloging materials for a five-year period rather than the nearly seventy-year period of the original bibliography. Preparing a comprehensive index of partnership law literature published during the past five years was, nevertheless, a formidable responsibility. Recent years have seen significant changes in federal tax laws, revisions to state partnership statutes, and the increasing popularity of the partnership structure as a device for common ownership and management.

The past five years have been characterized by the growing use of publicly held partnerships as vehicles for the ownership of oil and gas and real estate properties. During this period, many states³ adopted the Revised Uniform Limited Partnership Act (RULPA), a trend toward uniformity welcomed by numerous scholars and legislators. Because of the relatively high degree of uniformity among RULPA states, articles analyzing local partnership law issues may be useful to scholars and practitioners in other jurisdictions.

In addition, tax modifications resulting from the passage of the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of

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1. Walthall, Rheuban, Rollinson, & Talley, *Partnership Law: A Selected Bibliography*, 35 Bus. Law. 659 (1980).

2. *Id.* at 659.

3. As of February 1985, the Revised Uniform Limited Partnership Act has been adopted in 22 states. 6 Uniform Laws Annotated: Uniform Partnership Act, Uniform Limited Partnership Act, and Revised Uniform Limited Partnership Act 1 (St. Paul Supp. 1985).

1982, and the Deficit Equity Fiscal Responsibility Act of 1984 have spurred changes in the organization and strategy of partnerships formed for investment purposes. These changes, in turn, have raised new issues extensively examined in a developing body of tax lore.

It is apparent that any bibliography of partnership law must account for these evolutions and revolutions. For this reason, the following compilation is more comprehensive than the original. While retaining the three previous categories, this new edition creates three additional categories: joint ventures, international law respecting partnerships and joint ventures, and tax treatment of partnerships.

Despite the rapid development of new topics and the equally rapid generation of new scholarly materials, it is important to note that the original bibliography retains its tremendous vitality. As the authors of the earlier work observed:

For one thing, in areas where the law of partnership has not been subject to rapid change, earlier writings remain extremely useful. For example, perhaps the best short introduction to the Uniform Partnership Act (UPA) is still Dean Lewis' "The Uniform Partnership Act," which appeared in 1915. Authored by the UPA's chief draftsman, it provides a handy key to the frequently opaque language of the UPA. Yet a practitioner researching a problem under his local jurisdiction's version of the UPA would probably stumble on Dean Lewis' article only by accident.⁴

The authors of this updated version hope that the general practitioner will use this compilation as a supplement to, rather than a replacement for, the original bibliography.

4. Walthall, Rheuban, Rollinson, & Talley, *supra* note 1, at 660.

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Partnership tax problems are discussed in detail in each issue of the *Journal of Real Estate Taxation*. Consult the index at the end of the fourth issue of each volume for "The Partnership Corner" to find the titles of the articles published, since they are not indexed in the general legal or business indexes.