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Editor's Preface

William B. Lawrence

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● EDITORS' PREFACE ●

In this first issue of Volume 21, the Editors have focused upon problems of particular interest to the real estate lawyer. Ronald J. Coffey and James d'A. Welch examine the legislative history and enactment of the Interstate Land Sales Full Disclosure Act of 1968. Pointing out the legislative aims and policies of the Act and examining its scope and coverage, the authors proceed to demonstrate the distinct similarity of the Act to the Securities Act of 1933, and engage in a projective discussion concerning a variety of difficulties inherent in its application. They conclude that although the legislation was enacted with little notoriety, it may prove a harbinger of profound change likely to influence the operations of land developers throughout the country.

The growth of urban areas has created a demand in the real estate market for the sale of farmland. In his Comment on "disentailment sales," R. T. Boehm issues a caveat to the real estate practitioner that such land is often encumbered with future interests which create not only peculiar property problems, but also produce unique federal tax consequences. Outlining the mechanics of the disentailment sale, and the tax liabilities which attach thereto, the author concludes with the suggestion that awareness of these problems may well constitute part of the lawyer's professional and legal responsibility.

