

deemed to be the place of sale, and making the carrier jointly liable with the vendor was, as applied to interstate shipments, an invalid regulation of interstate commerce.

Justices concurring: Brewer, Holmes, Peckham, Moody, White, Day, McKenna, Fuller, C.J.

Justice dissenting: Harlan

*Accord: American Express Co. v. Kentucky*, 206 U.S. 139 (1907).

167. *Central of Georgia Ry. v. Wright*, 207 U.S. 127 (1907).

A Georgia statutory assessment procedure that afforded taxpayer no opportunity to be heard as to valuation of property not returned by him under honest belief that it was not taxable, and that permitted him to challenge the assessment only for fraud and corruption, violated due process.

168. *Darnell & Son Co. v. City of Memphis*, 208 U.S. 113 (1908).

A Tennessee tax law that exempted domestic crops and manufactured products, but applied the levy to like products of out-of-state origin, imposed an invalid burden on interstate commerce.

169. *Ex parte Young*, 209 U.S. 123 (1908).

A Minnesota railroad rate statute that imposed such excessive penalties that parties affected were deterred from testing its validity in the courts denied a railroad the equal protection of the laws.

170. *Galveston, H. & S.A. Ry. v. Texas*, 210 U.S. 217 (1908).

A Texas gross receipts tax insofar as it was levied on railroad receipts that included income derived from interstate commerce unconstitutionally burdened interstate commerce.

Justices concurring: Holmes, Brewer, Peckham, Day, Moody

Justices dissenting: Harlan, White, McKenna, Fuller, C.J.

171. *Willcox v. Consolidated Gas Co.*, 212 U.S. 19 (1909).

A New York law that required a public utility to perform its service in such a manner that its entire plant would have to be rebuilt at a cost on which no return could be obtained under the rates fixed unconstitutionally deprived the utility of its property without due process.

172. *Louisville & Nashville R.R. v. Stock Yards Co.*, 212 U.S. 132 (1909).

A Kentucky constitutional provision that required a carrier to deliver its cars to connecting carriers without providing adequate protection for their return or compensation for their use effected an invalid taking of property without due process of law.