indemnity contract consummated in Tennessee in conformity with the law of Tennessee, where the insured, a Mississippi corporation, also conducted its business, and to nullify as contrary to Mississippi law nonobservance of a contractual stipulation as to the time for filing claims, violated due process because the Mississippi laws were accorded effect beyond the territorial limits of Mississippi.

# 392. McKnett v. St. Louis & S.F. Ry., 292 U.S. 230 (1934).

An Alabama law, as judicially construed, that precluded Alabama courts from entertaining actions against foreign corporations arising in other states under federal law, while permitting entertainment of such actions arising in other states under state law, violated the Constitution.

## 393. W. B. Worthen Co. v. Thomas, 292 U.S. 426 (1934).

An Arkansas law that exempted life insurance proceeds from judicial process, when applied to prevent recovery by a creditor of the insured who had garnished the insurer prior to passage of the law, impaired the obligation of contract.

Justices concurring: Hughes, C.J., Cardozo, Brandeis, Roberts, Stone, Sutherland (separately), Van Devanter (separately), McReynolds (separately), Butler (separately)

## 394. Concordia Ins. Co. v. Illinois, 292 U.S. 535 (1934).

Illinois tax laws violated the Equal Protection Clause because they (1) subjected foreign insurance companies selling fire, marine, inland marine, and casualty insurance to two property taxes, one on tangible property and a second, on net receipts, including net receipts from their casualty business, while subjecting competing foreign insurance companies selling only casualty insurance to the single tax on tangible property; and (2) insofar as the net receipts were assessed at full value while other personal property in general was assessed at only 60% of value.

Justices concurring: Van Devanter, Sutherland, Butler, McReynolds, Roberts Justices dissenting: Cardozo, Brandeis, Stone

#### 395. Cooney v. Mountain States Tel. Co., 294 U.S. 384 (1935).

Montana laws that imposed an occupation tax on every telephone company providing service in the state imposed an invalid burden on interstate commerce when applied to a company that used the same facilities to furnish both interstate as well as intrastate services.

#### 396. Baldwin v. G.A.F. Seelig, Inc., 294 U.S. 511 (1935).

The New York Milk Control Act, insofar as it prohibited the sale of milk imported from another state unless the price paid to the pro-