

435. *McCarroll v. Dixie Lines*, 309 U.S. 176 (1940).

Gasoline carried by interstate motor busses through Arkansas for use as fuel in interstate transportation beyond the Arkansas line cannot be subject to an Arkansas tax imposed for maintenance of state highways and collected on every gallon of gasoline above 20 brought into the state in any motor vehicle for use in operating the same. The statute levying this tax unconstitutionally burdens interstate commerce.

Justices concurring: McReynolds, Stone, Hughes, C.J., Roberts, Reed (separately)

Justices dissenting: Black, Frankfurter, Douglas

436. *Best v. Maxwell*, 311 U.S. 454 (1940).

A North Carolina statute that levies an annual privilege tax of \$250 on every person or corporation, not a regular retail merchant in the state, who displays samples in any hotel room or house rented for the purpose of securing retail orders, cannot be applied to a nonresident merchant who took orders in the state and shipped interstate directly to customers. In view of the imposition of a one dollar per year license tax collected from regular retail merchants, the enforcement of the statute as to nonresidents unconstitutionally discriminates in favor of intrastate commerce contrary to Art. I, § 8, cl. 3.

437. *Wood v. Lovett*, 313 U.S. 362 (1941).

When Arkansas, with the help of a statute curing irregularities in a tax proceeding, sold land under a tax title that was valid, subsequent repeal of the curative statute impaired the obligation of contract (Art. I, § 10, cl. 1).

Justices concurring: Hughes, C.J., Stone, Roberts, Reed, Frankfurter

Justices dissenting: Black, Douglas, Murphy

438. *Edwards v. California*, 314 U.S. 160 (1941).

A California statute making it a misdemeanor for anyone knowingly to bring, or assist in bringing, into the state a nonresident, indigent person imposes an unconstitutional burden on interstate commerce.

Justices concurring: Stone, C.J., Roberts, Reed, Frankfurter, Byrnes, Douglas, Black, Murphy, Jackson would have rested the invalidity on § 1 of the Fourteenth Amendment.

439. *Taylor v. Georgia*, 315 U.S. 25 (1942).

A Georgia statute that makes it a crime for any person to contract with another to perform services of any kind, and under such contract to obtain in advance money or other thing of value, with in-