

378. *Hooper v. Tax Comm'n*, 284 U.S. 206 (1931).

A Wisconsin income tax law that authorized an assessment against a husband of a tax computed on the combined total of his and his wife's incomes, augmented by surtaxes resulting from the combination, notwithstanding that under the laws of Wisconsin the husband had no interest in, or control over, the property or income of his wife, violated the Due Process and Equal Protection Clauses of the Fourteenth Amendment.

Justices concurring: Roberts, Butler, Van Devanter, McReynolds, Sutherland, Hughes, C.J.

Justices dissenting: Holmes, Brandeis, Stone

379. *First Nat'l Bank v. Maine*, 284 U.S. 312 (1932).

A Maine transfer tax law could not be applied, consistently with due process, to the inheritance of shares in a Maine corporation passing under the will of a Massachusetts testator who died a resident of Massachusetts and owning the shares.

Justices concurring: Sutherland, Butler, Van Devanter, Roberts, McReynolds, Hughes, C.J.

Justices dissenting: Stone, Holmes, Brandeis

380. *New State Ice Co. v. Liebmann*, 285 U.S. 262 (1932).

An Oklahoma law that prohibited anyone from engaging in the manufacture, sale, or distribution of ice without a state license, to be issued only on proof of public necessity and capacity to meet public demand, constituted an invalid regulation of a business not affected with a public interest and a denial of liberty to pursue a lawful calling contrary to due process.

Justices concurring: Sutherland, Van Devanter, McReynolds, Butler, Roberts, Hughes, C.J.

Justices dissenting: Brandeis, Stone

381. *Coombes v. Getz*, 285 U.S. 434 (1932).

Repeal of a California constitutional provision making directors of corporations liable to creditors for all moneys misappropriated or embezzled impaired the obligation of contract as to creditors who dealt with corporations during the period when the constitutional provision was in force, and inclusion in the state constitution of another provision under which the state reserved the power to alter or repeal all existing or future laws concerning corporations could not be invoked to destroy vested rights contrary to due process.

Justices concurring: Sutherland, Roberts, Butler, McReynolds, Van Devanter, Hughes, C.J.

Justices dissenting: Cardozo, Brandeis, Stone