

369. *Chicago, St. P., M. & O. Ry. v. Holmberg*, 282 U.S. 162 (1930).

A Nebraska law, as construed, that required a railroad to provide an underground cattle-pass across its right of way partly at its own expense for the purpose, not of advancing safety, but merely for the convenience of a farmer owning land on both sides of the railroad, deprived the latter of property without due process.

370. *Furst v. Brewster*, 282 U.S. 493 (1931).

An Arkansas law that withheld from a foreign corporation the right to sue in state courts unless it had filed a copy of its charter and a financial statement and had designated a local office and an agent to accept service of process could not constitutionally be enforced to prevent suit by a non-complying foreign corporation to collect a debt which arose out of an interstate transaction for the sale of goods.

371. *Coolidge v. Long*, 282 U.S. 582 (1931).

A Massachusetts law that imposed succession taxes on all property in Massachusetts transferred by deed or gift intended to take effect in possession or enjoyment after the death of the grantor, or transferred to any person absolutely or in trust, could not, consistently with due process or the Contract Clause, be enforced with reference to rights of succession or rights effected by gift that vested under trust agreements created prior to passage of the act, notwithstanding that the settlor died after its passage.

Justices concurring: Butler, Van Devanter, McReynolds, Sutherland, Hughes, C.J.
Justices dissenting: Roberts, Holmes, Brandeis, Stone

372. *Hans Rees' Sons v. North Carolina*, 283 U.S. 123 (1931).

A North Carolina income tax law, as applied to income of New York corporation that manufactured leather goods in North Carolina for sale in New York, violated due process because the formula for allocating income to that state, namely, that part of the corporation's net income that bears the same ratio to entire net income as the value of its tangible property in North Carolina bears to the value of all its tangible property, attributed to North Carolina a portion of total income that was out of all appropriate proportion to the business of the corporation conducted in North Carolina.

373. *Interstate Transit, Inc. v. Lindsey*, 283 U.S. 183 (1931).

A Tennessee law that imposed a privilege tax graduated to carrying capacity on motor buses, the proceeds from which were not segregated for application to highway maintenance, was void insofar as the privilege tax was imposed on a bus carrier engaged exclusively in interstate commerce.