

354. *Manley v. Georgia*, 279 U.S. 1 (1929).

A Georgia banking law that declared that every insolvency of a bank shall be deemed to have been fraudulent, with provision for rebutting that presumption, was arbitrary and unreasonable and violated due process.

355. *Carson Petroleum Co. v. Vial*, 279 U.S. 95 (1929).

A Louisiana tax law could not be enforced against oil purchased at interior points for export in foreign commerce for the oil did not lose its character as goods in foreign commerce merely because, after shipment to the exporter at a Louisiana port, the oil was temporarily stored there preparatory to loading on vessels of foreign consignees.

Justices concurring: Taft, C.J., Holmes, Brandeis, Stone, Sanford, Van Devanter, Butler

Justices dissenting: McReynolds, Sutherland

356. *London Guarantee & Accident Co. v. Industrial Comm'n*, 279 U.S. 109 (1929).

California workmen's compensation act could not be applied in settlement of a claim for the death of a seaman in a case that was subject to the exclusive maritime jurisdiction of federal courts.

Justices concurring: Taft, C.J., Holmes, Stone, Sanford, Sutherland, McReynolds, Butler, Van Devanter

Justice dissenting: Brandeis

357. *Helson v. Kentucky*, 279 U.S. 245 (1929).

A Kentucky law imposing a tax on the sale of gasoline could not be applied to gasoline purchased outside Kentucky for use in a ferry engaged as an instrumentality of interstate commerce, that is, in operation on the Ohio River between Kentucky and Illinois.

Justices concurring: Sutherland, Butler, Van Devanter, Sanford, Stone (separately), Brandeis (separately), Holmes (separately), Taft, C.J.

Justice dissenting: McReynolds

358. *Macallen Co. v. Massachusetts*, 279 U.S. 620 (1929).

A Massachusetts law imposing an excise on domestic business corporations was in reality a statute imposing a tax on income rather than a tax on the corporate privilege and, as an income tax law, could not be imposed on income derived from United States bonds nor, because it impaired the obligation of contract, on income from local county and municipal bonds exempt by statutory contract.

Justices concurring: Sutherland, Sanford, Butler, Van Devanter, McReynolds, Taft, C.J.

Justices dissenting: Stone, Holmes, Brandeis