

state law levying the tax could not be applied to a contract for the purchase of coal to be delivered to customers in other states; that is, in interstate commerce.

300. *Buck v. Kuykendall*, 267 U.S. 307 (1925).

A Washington law that prohibited motor vehicle common carriers for hire from using its highways without obtaining a certificate of convenience could not validly be exacted of an interstate motor carrier; the law was not a regulation designed to promote public safety but a prohibition of competition and, accordingly, burdened interstate commerce.

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

Justice dissenting: McReynolds

301. *Accord: Bush Co. v. Maloy*, 267 U.S. 317 (1925), voiding like application of a similar Maryland law.

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

Justice dissenting: McReynolds

302. *Accord: Allen v. Galveston Truck Line Corp.*, 289 U.S. 708 (1933), voiding like application of a Texas law.

303. *Shafer v. Farmers Grain Co.*, 268 U.S. 189 (1925).

The North Dakota Grain Grading Act, which required locally grown wheat, 90% of which was for interstate shipment, to be graded by licensed inspectors, and imposed various requirements, such as the keeping of records of quantity purchased and price paid and the exaction of bonds from purchasers maintaining grain elevators, was not supportable as an inspection law and imposed undue burdens on interstate commerce.

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

Justice dissenting: Brandeis

304. *Alpha Cement Co. v. Massachusetts*, 268 U.S. 203 (1925).

A Massachusetts law that imposed excise tax on foreign corporations doing business in the state, measured by a combination of the total value of capital shares attributable to transactions therein and the proportion of net income attributable to such transactions, could not validly be applied to a foreign corporation which transacted only as interstate business therein. The tax as here imposed also violated due process by affecting property beyond Massachusetts borders.