mands with respect to imports and their taxation," are comprehended by the terms "imports" and "exports."[2112] With respect to exports, the exemption from taxation "attaches to the export and not to the article before its exportation,"[2113] requiring an essentially factual inquiry into whether there have been acts of movement toward a final destination constituting sufficient entrance into the export stream as to invoke the protection of the clause.[2114] To determine how long imported wares remain under the protection of this clause, the Supreme Court enunciated the original package doctrine in the leading case of *Brown v. Maryland*. "When the importer has so acted upon the thing imported," wrote Chief Justice Marshall, "that it has become incorporated and mixed up with the mass of property in the country, it has, perhaps, lost its distinctive character as an import, and has become subject to the taxing power of the State; but while remaining the property of the importer, in his warehouse, in the original form or package in which it was imported, a tax upon it is too plainly a duty on imports, to escape the prohibition in the Constitution."[2115] A box, case, or bale in which separate parcels of goods have been placed by the foreign seller is regarded as the original package, and upon the opening of such container for the purpose of using the separate parcels, or of exposing them for sale, each loses its character as an import and becomes subject to taxation as a part of the general mass of property in the state.[2116] Imports for manufacture cease to be such when the intended processing takes place,[2117] or when the original packages are broken.[2118] Where a manufacturer imports merchandise and stores it in his warehouse in the original packages, that merchandise does not lose its quality as an import, at least so long as it is not required to meet such immediate needs.[2119] The purchaser of imported goods is deemed to be the importer if he was the efficient

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[2112] Hooven & Allison Co. v. Evatt, 324 U.S. 652, 673 (1945). Goods brought from another State are not within the clause. Woodruff v. Parham, 75 U.S. (8 Wall.) 123 (1869). Justice Thomas has called recently for reconsideration of *Woodruff* and the possible application of the clause to interstate imports and exports. Camps Newfound/Owatonna, Inc. v. Town of Harrison, 520 U.S. 564, 609, 621 (1997) (dissenting).

[2113] Cornell v. Coyne, 192 U.S. 418, 427 (1904).

[2114] Richfield Oil Corp. v. State Bd. of Equalization, 329 U.S. 69 (1946); Empress Siderurgica v. County of Merced, 337 U.S. 154 (1947); Kosydar v. National Cash Register Co., 417 U.S. 62 (1974).

[2115] 25 U.S. (12 Wheat.) 419, 441–42 (1827).

[2116] May v. New Orleans, 178 U.S. 496, 502 (1900).

[2117] 178 U.S. at 501; Gulf Fisheries Co. v. MacInerney, 276 U.S. 124 (1928); McGoldrick v. Gulf Oil Corp., 309 U.S. 414 (1940).

[2118] Low v. Austin, 80 U.S. (13 Wall.) 29 (1872); May v. New Orleans, 178 U.S. 496 (1900).

[2119] Hooven & Allison Co. v. Evatt, 324 U.S. 652, 667 (1945). *But see* Limbach v. Hooven & Allison Co., 466 U.S. 353 (1984) (overruling the earlier decision).