import transit.[2132] Thus, a company's inventory of imported tires maintained at its whole distribution warehouse could be included in the state's tax upon the entire inventory. The clause does not prohibit every "tax" with some impact upon imports or exports but reaches rather exactions directed only at imports or exports or commercial activity therein as such.[2133]

Inspection Laws

Inspection laws "are confined to such particulars as, in the estimation of the legislature and according to the customs of trade, are deemed necessary to fit the inspected article for the market, by giving the purchaser public assurance that the article is in that condition, and of that quality, which makes it merchantable and fit for use or consumption."[2134] In *Turner v. Maryland*,[2135] the Court listed as recognized elements of inspection laws, the "quality of the article, form, capacity, dimensions, and weight of package, mode of putting up, and marking and branding of various kinds . . . "[2136] It sustained as an inspection law a charge for storage and inspection imposed upon every hogshead of tobacco grown in the state and intended for export, which the law required to be brought to a state warehouse to be inspected and branded. The Court has cited this section as a recognition of a general right of the states to pass inspection laws, and to bring within their reach articles of interstate, as well as of foreign, commerce.[2137] But on the ground that, "it has never been regarded as within the legitimate scope of inspection laws to forbid trade in respect to any known article of commerce, irrespective of its condition and quality, merely on account of its intrinsic nature and the injurious consequence of its use or abuse,"

[2132] Michelin Tire Corp. v. Wages, 423 U.S. 276 (1976), overruling Low v. Austin, 80 U.S. (13 Wall.) 29 (1872), expressly, and, necessarily, Hooven & Allison Co. v. Evatt, 324 U.S. 652 (1945), among others. The latter case was expressly overruled in Limbach v. Hooven & Allison Co., 466 U.S. 353 (1984), involving the same tax and the same parties. In Youngstown Sheet & Tube Co. v. Bowers, 358 U.S. 534 (1959), property taxes were sustained on the basis that the materials taxed had lost their character as imports. On exports, *see* Selliger v. Kentucky, 213 U.S. 200 (1909) (property tax levied on warehouse receipts for whiskey exported to Germany invalid). *See also* Itel Containers Int'l Corp. v. Huddleston, 507 U.S. 60, 76–78 (1993), *and see* id. at 81–82 (Justice Scalia concurring).

[2133] Michelin Tire Corp. v. Wages, 423 U.S. 276, 290–94 (1976). *Accord*, R. J. Reynolds Tobacco Co. v. Durham County, 479 U.S. 130 (1986) (tax on imported tobacco stored for aging in customs-bonded warehouse and destined for domestic manufacture and sale); *but cf.* Xerox Corp. v. County of Harris, 459 U.S. 145, 154 (1982) (similar tax on goods stored in customs-bonded warehouse is preempted "by Congress' comprehensive regulation of customs duties;" case, however, dealt with goods stored for export).

[2134] Bowman v. Chicago & Nw. Ry., 125 U.S. 465, 488 (1888).

[2135] 107 U.S. 38 (1883).

[2136] 107 U.S. at 55.

[2137] Patapsco Guano Co. v. North Carolina, 171 U.S. 345, 361 (1898).