

pendent contractor in loading and unloading cargoes of vessels engaged in interstate or foreign commerce by longshoremen subject to its own direction and control; such business was a form of interstate and foreign commerce.

421. *James v. Dravo Contracting Co.*, 302 U.S. 134 (1937).

A West Virginia gross receipts tax law could not validly be enforced to sustain a levy on that part of gross receipts of a federal contractor working on a federal installation in West Virginia that was derived from the fabrication of equipment at its Pennsylvania plant for which the contractor received payment prior to installation of such equipment on the West Virginia site owned by the Federal Government; for such compensable activities were completed beyond the jurisdiction of West Virginia.

422. *Connecticut Gen. Life Ins. Co. v. Johnson*, 303 U.S. 77 (1938).

A California law that levied a privilege tax on admitted foreign insurers, measured by gross premiums received, violated due process insofar as it affected premiums received in Connecticut on contracts of reinsurance consummated in the latter state and covering policies of life insurance issued by other insurers to residents of California; California was without power to tax activities conducted beyond its borders.

Justices concurring: Stone, Hughes, C.J., McReynolds, Brandeis, Butler, Roberts

Justice dissenting: Black

423. *Indiana ex rel. Anderson v. Brand*, 303 U.S. 95 (1938).

An Indiana law of 1933 that repealed tenure rights of certain teachers accorded under a Tenure Act of 1927 impaired the obligation of contract.

Justices concurring: Roberts, Hughes, C.J., McReynolds, Brandeis, Butler, Stone

Justice dissenting: Black

*Accord: Indiana ex rel. Valentine v. Marker*, 303 U.S. 628 (1938).

424. *Adams Mfg. Co. v. Storen*, 304 U.S. 307 (1938).

An Indiana gross receipts tax law could not constitutionally be applied to gross receipts derived by an Indiana corporation from sales in other states of goods manufactured in Indiana; as thus applied the law burdened interstate commerce.

Justices concurring: Roberts, Hughes, C.J., Brandeis, Butler, Stone, Reed

Justices dissenting: Black (in part), McReynolds (in part)