# 238. Adams v. Tanner, 244 U.S. 590 (1917).

A Washington law that proscribed private employment agencies by prohibiting them from collecting fees for their services deprived individuals of the liberty to pursue a lawful calling contrary to due process of law.

Justices concurring: McReynolds, Pitney, Van Devanter, White, C.J. Justices dissenting: McKenna, Brandeis, Holmes, Clarke

# 239. Hendrickson v. Apperson, 245 U.S. 105 (1917).

Kentucky act of 1906, amending act of 1894 and construed in such manner as to enable a county to avoid collection of taxes to repay judgment on unpaid bonds impaired the obligation of contract.

Accord: Hendrickson v. Creager, 245 U.S. 115 (1917).

## 240. Looney v. Crane Co., 245 U.S. 178 (1917).

A Texas law that, under the guise of taxing the privilege of doing an intrastate business, imposed on an Illinois corporation a license tax based on its authorized capital stock, was void not only as imposing a burden on interstate commerce, but also as contravening the Due Process Clause by affecting property outside the jurisdiction of Texas.

### 241. Crew Levick Co. v. Pennsylvania, 245 U.S. 292 (1917).

Pennsylvania gross receipts tax on wholesalers, as applied to a merchant who sold part of his merchandise to customers in foreign countries either as the result of orders received directly from them or as the result of orders solicited by agents abroad was void as a regulation of foreign commerce and as a duty on exports.

### 242. International Paper Co. v. Massachusetts, 246 U.S. 135 (1918).

License fee or excise of a given per cent of the par value of the entire authorized capital stock of a foreign corporation doing both a local and interstate business and owning property in several States was a tax on the entire business and property of the corporation and was void both as an illegal burden on interstate commerce and as a violation of due process by reason of affecting property beyond the borders of the taxing State.

Accord: Locomobile Co. v. Massachusetts, 246 U.S. 146 (1918).

### 243. Cheney Brothers Co. v. Massachusetts, 246 U.S. 147 (1918).

When a Connecticut corporation maintains and employs a Massachusetts office with a stock of samples and an office force and traveling salesmen merely to obtain local orders subject to confirmation at the Connecticut office and with deliveries to be made directly from the