

321. *Wachovia Bank & Trust Co. v. Doughton*, 272 U.S. 567 (1926).

A North Carolina inheritance tax law could not validly be applied to property constituting a trust fund in Massachusetts established under the will of a Massachusetts resident and bestowing a power of appointment upon a North Carolina resident who exercised that power through a will made in North Carolina; the levy by a state of the tax on property beyond its jurisdiction violated due process.

Justices concurring: Holmes, Brandeis, Stone

322. *Ottinger v. Consolidated Gas Co.*, 272 U.S. 576 (1926).

Act of New York prescribing a gas rate of \$1 per thousand feet was confiscatory and deprived the utility of its property without due process of law.

Accord: *Ottinger v. Brooklyn Union Co.*, 272 U.S. 579 (1926).

323. *Miller v. City of Milwaukee*, 272 U.S. 713 (1927).

A Wisconsin law that exempted income of corporation derived from interest received from tax exempt federal bonds owned by said corporation, but which attempted to tax such income indirectly by taxing only so much of the stockholder's dividends as corresponded to the corporate income not assessed, was invalid.

Justices concurring: Brandeis, Stone

324. *Di Santo v. Pennsylvania*, 273 U.S. 34 (1927).

A Pennsylvania law exacting a license from persons engaged in the state in the sale of steamship tickets and orders for transportation to or from foreign countries was void as imposing an undue burden on foreign commerce.

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

Justices dissenting: Brandeis, Holmes, Stone

325. *Tyson & Bro. v. Banton*, 273 U.S. 418 (1927).

A New York law that prohibited ticket agencies from selling theater tickets at prices in excess of 50¢ over the price printed on the ticket was void because it regulated a business not affected with the public interest and deprived such business of due process.

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

Justices dissenting: Holmes, Brandeis, Stone, Sanford

326. *Tumey v. Ohio*, 273 U.S. 510 (1927).

An Ohio law that compensated mayors serving as judges in minor prohibition offenses solely out of the fees and costs collected from defendants who were convicted violated due process.