

213. *County of Yakima v. Yakima Indian Nation*, 502 U.S. 251 (1992).

The County of Yakima, Washington's excise tax on sales of allotted Indian land does not constitute permissible "taxation of land" within the meaning of § 6 of the General Allotment Act, and is invalid.

214. *Barker v. Kansas*, 503 U.S. 594 (1992).

A Kansas tax on military retirement benefits is inconsistent with 4 U.S.C. § 111, which allows states to tax federal employees' compensation if the tax does not discriminate "because of the source" of the compensation. No similar tax is applied to state and local government retirees, and there are no significant differences between the two classes of taxpayers that justify the different tax treatment.

215. *Gade v. National Solid Wastes Mgmt. Ass'n*, 505 U.S. 88 (1992).

Illinois' "dual impact" laws designed to protect both employees and the general public by requiring training and licensing of hazardous waste equipment operators are preempted by § 18(b) of the Occupational Safety and Health Act, 29 U.S.C. § 667(b), which requires states to obtain federal approval before enforcing occupational safety and health standards relating to issues governed by federal standards.

216. *Cipollone v. Liggett Group, Inc.*, 505 U.S. 504 (1992).

Two claims, based on New Jersey law and brought against cigarette companies for damages for lung cancer allegedly resulting from smoking, are preempted under the Federal Cigarette Labeling and Advertising Act: failure-to-warn claims requiring a showing that the tobacco companies' post-1969 advertising should have included additional warnings, and fraudulent misrepresentation claims predicated on state law restrictions on advertising.

217. *Oklahoma Tax Comm'n v. Sac & Fox Nation*, 508 U.S. 114 (1993).

Oklahoma may not impose income taxes or motor vehicle taxes on members of the Sac and Fox Nation who live in "Indian country," whether the land is within reservation boundaries, on allotted lands, or in dependent communities. Such tax jurisdiction is considered to be preempted unless Congress has expressly provided to the contrary.

218. *Department of Treasury v. Fabe*, 508 U.S. 491 (1993).

An Ohio statute setting priority of claims against insolvent insurance companies is preempted by the federal priority statute, 31 U.S.C. § 3713, which accords first priority to the United States, to the extent that the Ohio law protects the claims of creditors who are not policyholders. Insofar as it protects the claims of policyholders, the law is saved from preemption by section 2(b) of the McCarran-Ferguson Act.