

Justices concurring: McKenna, Harlan, Day, Van Devanter, Lamar, White, C.J.

Justices dissenting: Holmes, Lurton, Hughes

187. *Berryman v. Whitman College*, 222 U.S. 334 (1912).

A Washington statute of 1905, as interpreted to authorize taxation of Whitman College, impaired the obligation of contract by nullifying the College's exemption from taxation conferred by its charter.

188. *Louisville & Nashville R.R. v. Cook Brewing Co.*, 223 U.S. 70 (1912).

A Kentucky statute prohibiting common carriers from transporting intoxicating liquors to "dry" points in Kentucky was constitutionally inapplicable to interstate shipments of such liquor to consignees in Kentucky.

189. *Atchison, T. & S.F. Ry. v. O'Connor*, 223 U.S. 280 (1912).

A Colorado law levying tax of 2 cents on each \$1,000 of a corporation's capital stock could not constitutionally be collected from a Kansas corporation engaged in interstate commerce, the greater part of whose property and business was located and conducted outside Colorado.

190. *Oklahoma v. Wells, Fargo & Co.*, 223 U.S. 298 (1912).

An Oklahoma law that purported to be an *ad valorem* tax on the property of corporations, levied in the form of a three-percent gross receipts tax, and computed, in the case of express companies doing an interstate business, as a percentage of gross receipts from all sources, interstate as well as intrastate, which is equal to the proportion that its business in Oklahoma bears to its total business, was void as applied to such express companies. The tax burdened interstate commerce and was levied, contrary to due process, on property in the form of income from investments and bonds located outside the state.

191. *Haskell v. Kansas Natural Gas Co.*, 224 U.S. 217 (1912).

An Oklahoma conservation law, insofar as it withheld from foreign corporations the right to lay pipe lines across highways for purposes of transporting natural gas in interstate commerce, imposed an invalid burden on interstate commerce.

192. *St. Louis, I. Mt. & So. Ry. v. Wynne*, 224 U.S. 354 (1912).

An Arkansas law compelling railroads to pay claimants within 30 days after notice of injury to livestock caused by their trains, and, upon default thereof, authorizing claimants to recover double the damages awarded by a jury plus an attorney's fee, notwithstanding that the amount sued for was less than the amount originally claimed, in effect penal-