INDEX 2809

Taxation, federal—Continued	
Direct, apportionment, defined	
Discriminatory, due process	1561–62
District of Columbia	371–72
Excises, defined, uniformity	368–69
Exports from States	372–74
Federal judges, salaries, subject to	156
Gift	
Illegal income	
Income	
Inheritance	
Punishment of state law violations by	
Purpose of taxation—paying debts	
Purpose of taxation—spending for general welfare	
Regulation by	
Retroactive	
State instrumentalities, activities, income of	
State officers, salaries	
Tariffs	
Uniformity.	,
Taxation, state:	100–01, 308–72
Airplanes, fuel	257 50
Assessments, notice and hearing.	
Burden, excessive.	
Carriage of persons, interstate commerce	
Chain stores	1896, 2081
Classification, differential treatment	
Collection of	
Congress, legislation on state taxation of interstate commerce	
Contacts, "nexus" test	
Corporations, foreign, domestic, different tax treatment	
Corporations, foreign, engaged in interstate commerce	
Corporations, personalty	
Corporations, stock, when taxable	
Estate and inheritance	
Exemptions, revocation	
Exports	· · · · · · · · · · · · · · · · · · ·
Favoritism of certain industries	
Federal employees, salary	
Federal instrumentalities, immunity	1026–28, 1030–36
Forfeiture of land for taxes	1903–04
Franchise	1895
Franchise, corporation, interstate commerce	
Freight, transported interstate	239–40, 247–50
Gift	1891–95
Gross receipts, companies in interstate commerce	248–49, 255–56
Imports, foreign, domestic	
Income	
Income, nonresidents	944–46, 2083–85
Inheritance, estate, gift, transfer	*
Insurance	
Interest on unpaid taxes	
Interstate and foreign commerce	236–60 262–71