

tutions may be limited to those within the state.¹⁵⁰⁴ In computing the tax collectible from a nonresident decedent's property within the state, a state may apply the pertinent rates to the whole estate wherever located and take that proportion thereof which the property within the state bears to the total; the fact that a greater tax may result than would be assessed on an equal amount of property if owned by a resident, does not invalidate the result.¹⁵⁰⁵

Motor Vehicle Taxes.—In demanding compensation for the use of highways, a state may exempt certain types of vehicles, according to the purpose for which they are used, from a mileage tax on carriers.¹⁵⁰⁶ A state maintenance tax act, which taxes vehicle property carriers for hire at greater rates than it taxes similar vehicles carrying property not for hire, is reasonable, because the use of roads by one hauling not for hire generally is limited to transportation of his own property as an incident to his occupation and is substantially less extensive than that of one engaged in business as a common carrier.¹⁵⁰⁷ A property tax on motor vehicles used in operating a stage line that makes constant and unusual use of the highways may be measured by gross receipts and be assessed at a higher rate than are taxes on property not so employed.¹⁵⁰⁸ Common motor carriers of freight operating over regular routes between fixed termini may be taxed at higher rates than other carriers, common and private.¹⁵⁰⁹ A fee for the privilege of transporting motor vehicles on their own wheels over the highways of the state for purpose of sale does not violate the Equal Protection Clause as applied to cars moving in caravans.¹⁵¹⁰ The exemption from a tax for a permit to bring cars into the state in caravans of cars moved for sale between zones in the state is not an unconstitutional discrimination where it appears that the traffic subject to the tax places a much more serious burden on the highways than that which is exempt from the tax.¹⁵¹¹ Also sustained as valid have been exemptions of vehicles weighing less than 3,000 pounds from graduated registration fees imposed on carriers for hire, notwithstanding that the exempt vehicles, when loaded, may outweigh those taxed;¹⁵¹² and exemptions from vehicle registration and license fees levied on private carriers operating a motor vehicle in the business of transporting persons or prop-

¹⁵⁰⁴ Board of Educ. v. Illinois, 203 U.S. 553 (1906).

¹⁵⁰⁵ Maxwell v. Bugbee, 250 U.S. 525 (1919).

¹⁵⁰⁶ Continental Baking Co. v. Woodring, 286 U.S. 352 (1932).

¹⁵⁰⁷ Dixie Ohio Express Co. v. State Revenue Comm'n, 306 U.S. 72, 78 (1939).

¹⁵⁰⁸ Alward v. Johnson, 282 U.S. 509 (1931).

¹⁵⁰⁹ Bekins Van Lines v. Riley, 280 U.S. 80 (1929).

¹⁵¹⁰ Morf v. Bingaman, 298 U.S. 407 (1936).

¹⁵¹¹ Clark v. Paul Gray, Inc., 306 U.S. 583 (1939).

¹⁵¹² Carley & Hamilton v. Snook, 281 U.S. 66 (1930).