the time of the attempted service, violated due process, notwithstanding that the summons was served on an officer of the corporation temporarily in Wisconsin for the purpose of negotiating a controversy with a local attorney.

387. Johnson Oil Co. v. Oklahoma, 290 U.S. 158 (1933).

An Oklahoma property tax law could not be enforced, consistently with due process, against the entire fleet of tank cars of an Illinois corporation that were used in transporting oil from its refinery in Oklahoma to other states; instead, the state may base its tax on the number of cars that on the average were physically present within its boundaries

388. Southern Ry. v. Virginia, 290 U.S. 190 (1933).

A Virginia law that authorized an administrative officer to require railroads to eliminate grade crossing whenever, in his opinion, such alterations were necessary to promote public safety and convenience and afforded the railroads no notice or hearing on the existence of such necessity and no means of reviewing the officer's decision violated due process.

 $\begin{tabular}{ll} {\bf Justices~concurring:~McReynolds,~Roberts,~Butler,~Van~Devanter,~Sutherland,~Brandeis} \end{tabular}$

Justices dissenting: Hughes, C.J., Stone, Cardozo

389. Morrison v. California, 291 U.S. 82 (1934).

A section of the California Alien Land Law that provided that, when the state, in a prosecution for violating such law, proved use or occupancy by an alien lessee, alleged in the indictment to be an alien ineligible for naturalization, the onus of proving citizenship shall devolve upon the defense, was arbitrary and violated due process as applied to the lessee because a lease of land conveys no hint of criminality and there is no practical necessity for relieving the prosecution of the obligation of proving Japanese race.

390. Standard Oil Co. v. California, 291 U.S. 242 (1934).

A California law that levied a license tax upon every distributor for each gallon of motor vehicle fuel sold and delivered by him in the state could not constitutionally be applied to the sale and delivery of gasoline to a military reservation as to which the United States had acquired exclusive jurisdiction.

391. Hartford Accident & Ins. Co. v. Delta Pine Land Co., 292 U.S. 143 (1934).

Mississippi statutes, as judicially construed, that deemed all contracts of insurance and surety covering its citizens to have been made in Mississippi and that were enforced to facilitate recovery under an