

Act; the federal law accords the insured soldier the right to designate his beneficiary, in this instance, his mother, and his widow, not having been designated, is expressly precluded from acquiring a vested right to these proceeds.

99. *New Jersey Ins. Co. v. Division of Tax Appeals*, 338 U.S. 665 (1950).

Collection by a New Jersey taxing district of a tax on intangible property of a stock insurance company, computed without deducting the principal amount of certain United States bonds and accrued interest thereon was invalid by reason of conflict with federal law exempting federal obligations from state and local taxation.

Justices concurring: Vinson, C.J., Reed, Frankfurter, Jackson, Burton, Clark, Minton

Justice dissenting: Black

100. *United Automobile Workers v. O'Brien*, 339 U.S. 454 (1950).

The strike vote provision of the Michigan Mediation Law, which prohibits the calling of a strike unless a state-prescribed procedure for mediation is followed and unless a majority of the employees in a state-defined bargaining unit authorizes the strike, conflicts with the National Labor Relations Act and is invalid.

101. *Bus Employees v. WERB*, 340 U.S. 383 (1951).

The Wisconsin Public Utility Anti-Strike Law, which substituted arbitration upon order of the Wisconsin Employment Relations Board for collective bargaining whenever an impasse is reached in the bargaining process, is invalid as applied to deny utility employees the right to strike. As applied, the law conflicts with the National Labor Relations Act.

Justices concurring: Vinson, C.J., Black, Reed, Douglas, Jackson, Clark

Justices dissenting: Frankfurter, Burton, Minton

102. *Carson v. Roane-Anderson Co.*, 342 U.S. 232 (1952).

Tennessee Retailers' Sales Tax Act could not be enforced as to sales of commodities to a contractor employed by the Atomic Energy Commission; the contractor's activities were those of the Commission and exempt under federal law.

103. *Accord: General Electric Co. v. Washington*, 347 U.S. 909 (1954), embracing exemption of a similar contractor from Washington business and occupation tax law.

104. *Dameron v. Brodhead*, 345 U.S. 322 (1953).

Where a serviceman domiciled in one state is assigned to military duty in another state, the latter state (here Colorado) is barred by § 514