

Cl. 2—Supremacy of the Constitution, Laws, and Treaties

vent shall have priority in payment over taxes he owes to a state.⁸⁷ Similarly, the Federal Government was held entitled to prevail over a citizen enjoying a preference under state law as creditor of an enemy alien bank in the process of liquidation by state authorities.⁸⁸ A federal law providing that when a veteran dies in a federal hospital without a will or heirs his personal property shall vest in the United States as trustee for the General Post Fund was held to operate automatically without prior agreement of the veteran with the United States for such disposition and to take precedence over a state claim founded on its escheat law.⁸⁹

Federal Versus State Labor Laws.—One group of cases, which has caused the Court much difficulty over the years, concerns the effect of federal labor laws on state power to govern labor-management relations. Although the Court some time ago reached a settled rule, changes in membership on the Court re-opened the issue and modified the rules.

With the enactment of the National Labor Relations Act and subsequent amendments, Congress declared a national policy in labor-management relations and established the NLRB to carry out that policy.⁹⁰ It became the Supreme Court's responsibility to determine what role state law on labor-management relations was to play. At first, the Court applied a test of determination whether the state regulation was in direct conflict with the national regulatory scheme.

⁸⁷ *Spokane County v. United States*, 279 U.S. 80, 87 (1929). A state requirement that notice of a federal tax lien be filed in conformity with state law in a state office in order to be accorded priority was held to be controlling only insofar as Congress by law had made it so. Remedies for collection of federal taxes are independent of legislative action of the states. *United States v. Union Central Life Ins. Co.*, 368 U.S. 291 (1961). See also *United States v. Buffalo Savings Bank*, 371 U.S. 228 (1963) (state may not avoid priority rules of a federal tax lien by providing that the discharge of state tax liens are to be part of the expenses of a mortgage foreclosure sale); *United States v. Pioneer American Ins. Co.*, 374 U.S. 84 (1963) (Matter of federal law whether a lien created by state law has acquired sufficient substance and has become so perfected as to defeat a later-arising or later-filed federal tax lien).

⁸⁸ *Brownell v. Singer*, 347 U.S. 403 (1954).

⁸⁹ *United States v. Oregon*, 366 U.S. 643 (1961).

⁹⁰ Throughout the ups and downs of federal labor-law preemption, it remains the rule that the Board remains preeminent and almost exclusive. See, e.g., *Wisconsin Dep't of Industry v. Gould, Inc.*, 475 U.S. 282 (1986) (states may not supplement Board enforcement by debarring from state contracts persons or firms that have violated the NLRA); *Golden Gate Transit Corp. v. City of Los Angeles*, 475 U.S. 608 (1986) (city may not condition taxicab franchise on settlement of strike by set date, because this intrudes into collective-bargaining process protected by NLRA). On the other hand, the NLRA's protection of associational rights is not so strong as to outweigh the Social Security Act's policy permitting states to determine whether to award unemployment benefits to persons voluntarily unemployed as the result of a labor dispute. *New York Tel. Co. v. New York Labor Dep't*, 440 U.S. 519 (1979); *Ohio Bureau of Employment Services v. Hodory*, 431 U.S. 471 (1977); *Baker v. General Motors Corp.*, 478 U.S. 621 (1986).