

482. *Kern-Limerick, Inc. v. Scurlock*, 347 U.S. 110 (1954).

The Arkansas Gross Receipts Tax, levied on the gross receipts of sales within the state, cannot be applied to transactions under which private contractors procured in Arkansas two tractors for use in constructing a naval ammunition depot for the United States under a cost-plus-fixed-fee contract. Applicable federal laws provide that in procuring articles required for accomplishment of the agreement, the contractor shall act as purchasing agent for the Government and that the government not only acquires title but shall be directly liable to the vendor for the purchase price. The tax is void as a levy on the Federal Government.

Justices concurring: Reed, Frankfurter, Jackson, Burton, Clark, Minton  
Justices dissenting: Warren, C.J., Black, Douglas

483. *Michigan-Wisconsin Pipe Line Co. v. Calvert*, 347 U.S. 157 (1954).

A Texas tax on the occupation of "gathering gas" measured by the entire volume of gas "taken," as applied to an interstate natural gas pipeline company, where the taxable incidence is the taking of gas from the outlet of an independent gasoline plant within the state for the purpose of immediate interstate transmission, violates the Commerce Clause. As here applied, the state delayed the incidence of the tax beyond the step where production and processing have ceased and transmission in interstate commerce has begun, so that the tax is not levied on the capture or production of the gas, but on its introduction into interstate commerce after production, gathering and processing.

484. *Miller Bros., Co. v. Maryland*, 347 U.S. 340 (1954).

Where residents of nearby Maryland make purchase from appellant in Delaware, some deliveries being made in Maryland by common carrier and some by appellant's truck, seizure of the appellant's truck in Maryland and holding it liable for the Maryland use tax on all goods sold in Delaware to Maryland customers is a denial of due process. The Delaware corporation has not subjected itself to the taxing power of Maryland and has not afforded Maryland a jurisdiction or power to impose upon it a liability for collections of the Maryland use tax.

Justices concurring: Reed, Frankfurter, Jackson, Burton, Minton  
Justices dissenting: Warren, C.J., Black, Douglas, Clark

485. *Railway Express Agency v. Virginia*, 347 U.S. 359 (1954).

In addition to "taxes on property of express companies," Virginia provided that "for the privilege of doing business in the State," express companies shall pay an "annual license tax" upon gross receipts earned in the state "on business passing through, into, or out of, this