

359. *Western & Atlantic R.R. v. Henderson*, 279 U.S. 639 (1929).

A Georgia law that viewed a fatal collision between railroad and motor car at grade crossing as raising a presumption of negligence on the part of the railroad and as the proximate cause of death and that permitted the jury to weigh the presumption as evidence against the testimony of the railroad's witnesses tending to prove due care was unreasonable and violated due process.

360. *Safe Deposit & Trust Co. v. Virginia*, 280 U.S. 83 (1929).

A Virginia law that levied a property tax on corpus of a trust consisting of securities managed by a Maryland trustee who paid over to children of settlor, all of whom resided in Virginia, the income from the trust, violated due process because it taxed intangibles with a taxable situs in Maryland, where the trustee and owner of the legal title was located.

Justices concurring: McReynolds, Van Devanter, Butler, Sutherland, Sanford, Stone (separately), Brandeis (separately), Holmes (separately), Taft, C.J.

361. *Farmers Loan Co. v. Minnesota*, 280 U.S. 204 (1930).

A Minnesota inheritance tax law, insofar as it was applied to Minnesota securities kept in New York by the decedent who died domiciled in New York, violated due process.

Justices concurring: McReynolds, Van Devanter, Butler, Sutherland, Sanford, Stone (separately), Taft, C.J.

362. *New Jersey Tel. Co. v. Tax Board*, 280 U.S. 338 (1930).

A New Jersey franchise tax law, levied at the rate of 5% of gross receipts of a telephone company engaged in interstate and foreign commerce, was a direct tax on foreign and interstate commerce and void.

Justices concurring: Butler, Sutherland, Sanford, Van Devanter, McReynolds
Justices dissenting: Holmes, Brandeis

363. *Moore v. Mitchell*, 281 U.S. 18 (1930).

Indiana was powerless to give any force or effect beyond her borders to its 1927 law that purported to authorize a county treasurer to sue for unpaid taxes owed by a nonresident; such officer derived no authority in New York from this Indiana law and hence had no legal capacity to sue in a federal court in New York.

364. *Missouri ex rel. Missouri Ins. Co. v. Gehner*, 281 U.S. 313 (1930).

A Missouri law that provided that, in taxing assets of insurance companies, the amounts of their legal reserves and unpaid policy claims should first be deducted, was invalid as applied to a company owning nontaxable United States bonds insofar as the law was construed to