

they were run in all states, was invalid because the rule bore no necessary relation to the real value in Georgia and hence conflicted with due process.

Justices concurring: McReynolds, McKenna, Holmes, Day, Van Devanter, White, C.J.

Justices dissenting: Pitney, Brandeis, Clarke

250. *Standard Oil Co. v. Graves*, 249 U.S. 389 (1919).

A Washington law under which, in a ten-year period, inspection fees collected on oil products brought into the state for use or consumption amounted to \$335,000, of which only \$80,000 was disbursed for expenses, was deemed to impose an excessive charge and accordingly an invalid burden on interstate commerce.

251. *Chalker v. Birmingham & N.W. Ry.*, 249 U.S. 522 (1919).

Tennessee act that made the annual tax for the privilege of doing railway construction work dependent on whether the person taxed had his chief office in Tennessee, i.e. \$25 if he had and \$100 if he did not, violated the Privilege and Immunities Clause of Art. IV, § 2.

252. *Travis v. Yale & Towne Mfg. Co.*, 252 U.S. 60 (1920).

New York income tax law that allowed exemptions to residents, with increases for married persons and dependents but that allowed no equivalent exemptions to nonresidents abridged the Privileges and Immunities Clause of Art. IV, § 2.

253. *Oklahoma Operating Co. v. Love*, 252 U.S. 331 (1920).

The Oklahoma constitution and laws, under which an order of the State Corporation Commission declaring a laundry a monopoly and limiting its rates was not judicially reviewable, and that compelled litigant, for purposes of obtaining a judicial test of rates, to disobey the order and invite serious penalty for each day of refusal pending completion of judicial appeal, violated due process insofar as rates were enforced by penalties.

254. *Accord: Oklahoma Gin Co. v. Oklahoma*, 252 U.S. 339 (1920).

An Illinois law denying Illinois courts jurisdiction in actions for wrongful death occurring in another state, which was construed to bar jurisdiction of actions on a sister state judgment founded upon a like cause, was as so applied, in violation of the Full Faith and Credit Clause.

255. *Askren v. Continental Oil Co.*, 252 U.S. 444 (1920).

New Mexico law levying annual license on distributors of gasoline plus 2 cents per gallon on all gasoline sold was a privilege tax, and,