

415. *New York ex rel. Rogers v. Graves*, 299 U.S. 401 (1937).

A New York income tax law could not be extended to salaries of employees of the Panama Railroad Company because the company together with its employees was a federal instrumentality (Art. VI).

416. *Ingels v. Morf*, 300 U.S. 290 (1937).

The California Caravan Act, which imposed a \$15 fee on each motor vehicle transported from another state into California for the purposes of sale, imposed an unconstitutional burden on interstate commerce; the proceeds from such fees were not used to meet the cost of highway construction or maintenance, but instead to reimburse the state for the added expense of policing caravan traffic, and for that purpose the fee was excessive.

417. *Herndon v. Lowry*, 301 U.S. 242 (1937).

A Georgia insurrection statute, which punished as a crime the acts of soliciting members for a political party and conducting meetings of a local unit of that party, where one of the doctrines of the party, established by reference to a document not shown to have been exhibited by anyone, may be said to embrace ultimate resort in the indefinite future to violence against government, invaded freedom of speech as guaranteed by the Due Process Clause of the Fourteenth Amendment.

Justices concurring: Roberts, Brandeis, Stone, Hughes, C.J., Cardozo
Justices dissenting: Van Devanter, McReynolds, Butler, Sutherland

418. *Lindsey v. Washington*, 301 U.S. 397 (1937).

A Washington statute that increased the severity of a penalty for a specific offense by mandating a sentence of 15 years, thereby removing the discretion of the judge to sentence for less than the maximum of 15 years, when applied retroactively to a crime committed before its enactment, was invalid as an *ex post facto* law.

419. *Hartford Ins. Co. v. Harrison*, 301 U.S. 459 (1937).

A Georgia law that prohibited stock insurance companies writing fire and casualty insurance from acting through agents who were their salaried employees, but that permitted mutual companies writing such insurance to do so, violated the Equal Protection Clause of the Fourteenth Amendment.

Justices concurring: McReynolds, Sutherland, Van Devanter, Butler, Hughes, C.J.
Justices dissenting: Roberts, Brandeis, Stone, Cardozo

420. *Puget Sound Stevedoring Co. v. State Tax Comm'n*, 302 U.S. 90 (1937).

A Washington gross receipts tax law could not validly be enforced as to receipts accruing to a stevedoring corporation acting as an inde-