

as applied to parties who bring gasoline from without and sell it in New Mexico, imposed an invalid burden on interstate commerce insofar as it related to their business of selling in tank car lots and in barrels or packages as originally imported.

256. *Wallace v. Hines*, 253 U.S. 66 (1920).

North Dakota act, as administered, imposed invalid burden on interstate commerce and took property without due process by reason of taxing an interstate railroad by assessing the value of its property in the state at that proportion of the total value of its stock and bonds that the main track mileage within the state bore to the main track mileage of the entire line; this formula was indefensible inasmuch as the cost of construction per mile was within than without the taxing state, and the large and valuable terminals of the railroad were located elsewhere.

257. *Hawke v. Smith (No. 1)*, 253 U.S. 221 (1920).

Action of Ohio legislature ratifying proposed Eighteenth Amendment could not be referred to the voters, and the provisions of the Ohio constitution requiring such referendum were inconsistent with Article V of the Federal Constitution.

*Accord: Hawke v. Smith (No. 2)*, 253 U.S. 231 (1920), applicable to proposed Nineteenth Amendment.

258. *Ohio Valley Water Co. v. Ben Avon Borough*, 253 U.S. 287 (1920).

Since Pennsylvania Public Service Commission Law failed to provide opportunity by way of appeal to the courts or by injunctive proceedings to test issue as to whether rates fixed by Commission are confiscatory, order of Commission establishing maximum future rates violated due process of law.

Justices concurring: McReynolds, Day, Van Devanter, Pitney, McKenna, White, C.J.  
Justices dissenting: Brandeis, Holmes, Clarke

259. *Royster Guano Co. v. Virginia*, 253 U.S. 412 (1920).

A Virginia law that taxed all income of local corporation derived from business within and without Virginia, while exempting entirely income derived outside of Virginia by local corporations that did no local business, violated the Equal Protection Clause.

Justices concurring: Pitney, McReynolds, McKenna, Day, Van Devanter, Clarke, White, C.J.  
Justices dissenting: Brandeis, Holmes