

citizens refrain from saluting the flag; and (2) the communication of beliefs and opinion concerning domestic measures and trends in national and world affairs, when this is without sinister purpose and not in advocacy of, or incitement to, subversive action against the nation or state and does not involve any clear and present danger to our institutions or our government. Conviction under the statute for disseminating literature reasonably tending to create an attitude of stubborn refusal to salute, honor or respect the national and state flags and governments denies the liberty guaranteed by the Fourteenth Amendment.

444. *Pollock v. Williams*, 322 U.S. 4 (1944).

Florida Statute of 1941, sec. 817.09 and sec. 817.10, made it a misdemeanor to induce advances with intent to defraud by a promise to perform labor, and further made failure to perform labor for which money had been obtained *prima facie* evidence of intent to defraud. The statute violates the Thirteenth Amendment and the Federal Antipeonage Act for it cannot be said that a plea of guilty is uninfluenced by the statute's threat to convict by its *prima facie* evidence section.

Justices concurring: Roberts, Black, Frankfurter, Douglas, Murphy, Jackson, Rutledge

Justices dissenting: Stone, C.J., Reed

445. *United States v. Allegheny County*, 322 U.S. 174 (1944).

Pennsylvania law provided in part that "The following subjects and property shall be valued and assessed, and subject to taxation," and that taxes are declared "to be a first lien on said property." The effect of an *ad valorem* property tax is to increase the valuation of the land and buildings of a manufacturer by the value of machinery leased to him by the United States and is therefore a tax on property owned by the United States and violates the Constitution.

Justices concurring: Stone, C.J., Black, Reed, Douglas, Murphy, Jackson, Rutledge

Justices dissenting: Roberts, Frankfurter

446. *McLeod v. J. E. Dilworth Co.*, 322 U.S. 327 (1944).

The Commerce Clause prohibits the imposition of an Arkansas sales tax on sales to residents of the state that are consummated by acceptance of orders in, and the shipments of goods from, another state, in which title passes upon delivery to the carrier.

Justices concurring: Stone, C.J., Roberts, Reed, Frankfurter, Jackson

Justices dissenting: Black, Douglas, Murphy, Rutledge

447. *Thomas v. Collins*, 323 U.S. 516 (1945).

A Texas statute required union organizers, before soliciting members, to obtain an organizer's card from the Secretary of State. As ap-