

corporation is not owned by a shareholder and presence of corporate property in the state did not give it jurisdiction over his shares for tax purposes.

311. *Schlesinger v. Wisconsin*, 270 U.S. 230 (1926).

A Wisconsin law that established a conclusive presumption that all gifts of a material part of a decedent's estate made by him within six years of his death were made in contemplation of death and therefore subject to the graduated inheritance tax created an arbitrary classification that violated the Due Process and Equal Protection Clauses.

Justices concurring: McReynolds, Butler, Sutherland, Sanford, Van Devanter, Taft, C.J.

Justices dissenting: Holmes, Brandeis, Stone

Accord: *Uihlein v. Wisconsin*, 273 U.S. 642 (1926).

312. *Weaver v. Palmer Bros.*, 270 U.S. 402 (1926).

A Pennsylvania law that prohibited the use of shoddy, even when sterilized, in the manufacture of bedding materials, was so arbitrary and unreasonable as to violate due process.

Justices concurring: Butler, Van Devanter, Sutherland, Sanford, McReynolds, Taft, C.J.

Justices dissenting: Holmes, Brandeis, Stone

313. *Fidelity & Deposit Co. v. Tafoya*, 270 U.S. 426 (1926).

A New Mexico law that forbade insurance companies authorized to do business in that state to pay any nonresident any fee for the obtaining or placing of any policies covering risks in New Mexico violated due process because it attempted to control conduct beyond the jurisdiction of New Mexico.

Justices concurring: Holmes, Van Devanter, Sutherland, Stone, Butler, Taft, C.J.

Justices dissenting: McReynolds, Brandeis, Sanford

314. *Childers v. Beaver*, 270 U.S. 555 (1926).

An Oklahoma inheritance tax law, applied to inheritance by Indians of Indian lands as determined by federal law, was void as a tax on a federal instrumentality.

315. *Appleby v. City of New York*, 271 U.S. 365 (1926).

Acts of New York of 1857 and 1871 authorizing New York City to erect piers over submerged lots impaired the obligation of contract as embraced in deeds to such submerged lots conveyed to private owners for valuable consideration through deeds executed by New York City in 1852.