344. Panhandle Oil Co. v. Mississippi ex rel. Knox, 277 U.S. 218 (1928).

A Mississippi law imposing tax on the sale of gasoline was void as applied to sales to federal instrumentalities such as the Coast Guard or a Veterans' Hospital.

Justices concurring: Butler, Sutherland, Van Devanter, Sanford, Taft, C.J. Justices dissenting: Holmes, Brandeis, Stone, McReynolds

- 345. Accord: Graysburg Oil Co. v. Texas, 278 U.S. 582 (1929), voiding application of Texas gasoline tax statute to gasoline sold to the United States.
- 346. Ribnik v. McBride, 277 U.S. 350 (1928).

A New Jersey law empowering the Secretary of Labor to fix the fees charged by employment agencies violated due process because the regulation was not imposed on a business affected with a public interest.

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

Justices dissenting: Stone, Holmes, Brandeis

347. Quaker City Cab Co. v. Pennsylvania, 277 U.S. 389 (1928).

A Pennsylvania law that taxed gross receipts of foreign and domestic corporations derived from intrastate operation of taxicabs, but exempted like receipts derived by individuals and partnerships, denied equal protection of the laws.

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

Justices dissenting: Holmes, Brandeis, Stone

348. Foster-Fountain Packing Co. v. Haydel, 278 U.S. 1 (1928).

The Louisiana Shrimp Act, which permitted shipment of shrimp taken in Louisiana tidal waters only if the heads and hulls had previously been removed, and which was designed to favor the canning in Louisiana of shrimp destined for the interstate market, was unconstitutional; those taking the shrimp immediately became entitled to ship them in interstate commerce.

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

Justice dissenting: McReynolds