

175. *Ramah Navajo School Bd. v. Bureau of Revenue*, 458 U.S. 832 (1982).

A New Mexico tax imposed on the gross receipts that a non-Indian construction company received from a tribal school board for construction of a school for Indian children on reservation is preempted by federal law.

Justices concurring: Marshall, Brennan, Blackmun, Powell, O'Connor, Burger, C.J.  
Justices dissenting: Rehnquist, White, Stevens

176. *Memphis Bank & Trust Co. v. Garner*, 459 U.S. 392 (1983).

A Tennessee tax on the net earnings of banks, applied to interest earned on obligations of the United States, is void as conflicting with 31 U.S.C. § 3124.

177. *Busbee v. Georgia*, 459 U.S. 1166 (1983).

A federal district court decision that Georgia's congressional redistricting plan is invalid as having a racially discriminatory purpose in conflict with the Voting Rights Act is summarily affirmed.

178. *Pennsylvania Public Utility Comm'n v. CONRAIL*, 461 U.S. 912 (1983).

A federal district court decision holding that federal statutes (the Federal Railroad Safety Act and the locomotive boiler inspection laws) preempt a Pennsylvania law requiring locomotives to maintain speed records and indicators, summarily affirmed by an appeals court, is summarily affirmed.

179. *Exxon Corp. v. Eagerton*, 462 U.S. 176 (1983).

Prohibition on pass-through to consumers of an increase in Alabama's oil and gas severance tax is invalid as conflicting with the Natural Gas Act to the extent that it applies to sales of gas in interstate commerce.

180. *Philco Aviation v. Shacket*, 462 U.S. 406 (1983).

An Illinois statute recognizing the validity of an unrecorded, oral sale of an aircraft is preempted by the Federal Aviation Act's provision that unrecorded "instruments" of transfer are invalid.

181. *Shaw v. Delta Air Lines*, 463 U.S. 85 (1983).

The New York Human Rights Law is preempted by ERISA to the extent that it prohibits practices that are lawful under the federal law.

182. *American Bank & Trust Co. v. Dallas County*, 463 U.S. 855 (1983).

A Texas property tax on bank shares, computed on the basis of a bank's net assets without any deduction for the value of United States obligations held by the bank, is invalid as conflicting with Rev. Stat. § 3701 (31 U.S.C. § 3124).