

applied to subject to local taxation an oil and gas lease and income therefrom derived by a Federal Land Bank from property acquired in satisfaction of a debt; under supervening federal law such Land Banks were exempted from all taxes "except taxes on real estate."

Justice concurring specially: Black

128. *United States v. Union Central Life Ins. Co.*, 368 U.S. 291 (1961).

A Michigan law regulating the manner in which a federal tax lien must be recorded was in conflict with applicable provisions of the Internal Revenue Code and therefore was ineffective for purposes of withholding priority to the Government's lien.

Justices concurring: Black, Frankfurter, Brennan, Warren, C.J., Clark, Stewart, Whittaker, Harlan

Justice dissenting: Douglas

129. *Campbell v. Hussey*, 368 U.S. 297 (1961).

Congress having preempted the field by enactment of the Federal Tobacco Inspection Act establishing uniform standards for classification of tobacco, a Georgia law which required Type 14 tobacco grown in Georgia to be identified with a white tag could not be enforced.

Justices concurring: Douglas, Whittaker (separately), Warren, C.J., Brennan, Stewart, Clark

Justices dissenting: Black, Frankfurter, Harlan

130. *Free v. Bland*, 369 U.S. 663 (1962).

Treasury regulations creating a right of survivorship in United States Savings Bonds preempted application of conflicting provisions of Texas Community Property Law which prohibited a married couple from taking advantage of such survivorship regulations whenever the purchase price of said bonds was paid out of community property.

131. *State Bd. of Ins. v. Todd Shipyards*, 370 U.S. 451 (1962).

A Texas law imposing a premium tax on insured parties who purchased insurance from insurers not licensed to sell insurance in Texas could not be collected, consistently with the Federal McCarran-Ferguson Act, on insurance contracts purchased in New York from a London insurer by the terms of which premiums thereon and claims thereunder were payable in New York.

Justices concurring: Douglas, Brennan, Warren, C.J., Stewart, Harlan, Clark

Justice dissenting: Black

132. *Lassiter v. United States*, 371 U.S. 10 (1962).

Louisiana laws that segregated passengers in terminal facilities of common carriers were unconstitutional by reason of conflict with federal law and the Equal Protection Clause.