ducer in the other state equaled the minimum prescribed for purchases from local producers, imposed an unconstitutional burden on interstate commerce irrespective of resale of such milk in the original or other containers.

397. Stewart Dry Goods Co. v. Lewis, 294 U.S. 550 (1935).

A Kentucky law that taxed the sales of retailers at the rate of ½0 of 1% on the first \$400,000 of gross sales, and that imposed increasing rates on each additional \$100,000 of gross sales up to \$1,000,000, with a maximum rate of 1% on sales over \$1,000,000, was arbitrary and violated the Equal Protection Clause because there was no reasonable relation between the amount of the tax and the value of the privilege of merchandising or between gross sales, the measure of the tax, and net profits.

Justices concurring: Roberts, Sutherland, Van Devanter, Butler, McReynolds, Hughes, C.J.

Justices dissenting: Cardozo, Brandeis, Stone

398. Accord: Valentine v. A. & P. Tea Co., 299 U.S. 32 (1936), voiding a similar Iowa Chain Store Tax Act.

Justices concurring: Roberts, Sutherland, Butler, McReynolds, Van Devanter, Hughes, C.J.

Justices dissenting: Brandeis, Cardozo

399. Panhandle Co. v. Highway Comm'n, 294 U.S. 613 (1935).

A Kansas law that, as judicially construed, empowered the state highway commission to order a pipe line company, at its own expense, to relocate its pipe and telephone lines, then located on a private right of way, in order to conform to plans adopted for new highways across the right of way, deprived the company of property without due process of law.

Justices concurring: McReynolds, Butler, Van Devanter, Sutherland, Brandeis, Roberts, Stone (separately), Cardozo (separately), Hughes, C.J.

400. Broderick v. Rosner, 294 U.S. 629 (1935).

A New Jersey law that prohibited suits in New Jersey courts to enforce a stockholder's statutory personal liability arising under the laws of another state, and that was invoked to bar a suit by the New York Superintendent of Banks to recover assessments levied on New Jersey residents holding stock in a New York bank, violated the Full Faith and Credit Clause.

 $\label{thm:concurring:bound} \mbox{Justices concurring: Brandeis, Sutherland, Butler, Van Devanter, Stone, Roberts, McReynolds, Hughes, C.J.$

Justices dissenting: Cardozo