

gers traveling on other coaches, was void by reason of conflict with the terms of federal and Ohio acts adopted in relation to transfer and acceptance of said part of the road by Ohio.

Justices concurring: Taney, C.J., Story, McLean, Wayne, Catron, McKinley, Nelson

Justice dissenting: Daniel

7. *Sinnot v. Davenport*, 63 U.S. (22 How.) 227 (1860).

An Alabama statute requiring owners of steamboats navigating the waters of that state to register under the penalty of a \$500 fine for each offense was in conflict with the act of Congress providing for the enrollment and license of vessels engaged in the coastwise trade and therefore inoperative.

*Accord: Foster v. Davenport*, 63 U.S. (22 How.) 244 (1860), which held that this statute also was inoperative when applied to a lighter and a towboat assisting the movement wholly within Alabama territorial waters of vessels engaged in foreign and interstate commerce.

8. *Van Allen v. The Assessors*, 70 U.S. (3 Wall.) 573 (1866).

A New York law authorizing localities to tax as personal property national bank stock held by residents, but which imposed no comparable tax on shares of state banks, violated federal legislation authorizing state taxation of national bank stock at rates no higher than those imposed on state bank shares. Taxation of the capital of state banks did not provide such equality, for that part of the capital of state banks invested in federal securities was exempt.

Justices concurring: Grier, Davis, Nelson, Clifford, Miller, Field

Justices dissenting: Chase, C.J., Wayne, Swayne

9. *Accord: Bradley v. Illinois*, 71 U.S. (4 Wall.) 459 (1867), voiding a similar Illinois tax law on the ground that a tax on the capital of state banks was not the equivalent of the state tax on shares of national banks and accordingly the tax on the latter was in conflict with federal law consenting to taxation of national bank shares at rates not in excess of those imposed on shares of state banks.

10. *The Moses Taylor*, 71 U.S. (4 Wall.) 411 (1867).

A California statute vesting state courts with in rem jurisdiction over vessels for causes of action cognizable in admiralty invalidly infringed the admiralty jurisdiction exclusively conferred upon federal courts by § 9 of the Judiciary Act.