

425. *Freeman v. Hewit*, 329 U.S. 249 (1946).

Indiana's gross income tax imposed an unconstitutional burden on interstate commerce when applied to the receipt by one domiciled in the state of the proceeds of a sale of securities sent out of the state to be sold.

Justices concurring: Vinson, C.J., Reed, Frankfurter, Jackson, Rutledge, Burton

Justices dissenting: Black, Douglas, Murphy

426. *Indiana Dep't of Revenue v. Nebeker*, 348 U.S. 933 (1955).

Indiana's gross receipts tax also could not be levied on receipts from the purchase and sale on margin of securities by resident owners through a nonresident broker engaged in interstate commerce.

Justices concurring: Warren, C.J., Reed, Frankfurter, Burton, Clark, Minton

Justices dissenting: Black, Douglas

427. *Collins v. Yosemite Park Co.*, 304 U.S. 518 (1938).

The provisions of the California Alcoholic Beverages Control Act that imposed a fee for a license to import alcoholic beverages and controlled the importation of such beverages, could not be enforced, consistently with the Twenty-first Amendment, against a retail dealer doing business in a National Park as to which California retained no jurisdiction.

428. *Missouri ex rel. Gaines v. Canada*, 305 U.S. 337 (1938).

A Missouri statute that accorded Negro residents financial aid to enable them to obtain instruction at out-of-state universities equivalent to that afforded exclusively to white students at the University of Missouri denies such Negroes the equal protection of the laws. The obligation of a state to give equal protection of the laws can be performed only where its laws operate; that is, within its own jurisdiction.

Justices concurring: Hughes, C.J., Brandeis, Stone, Roberts, Black, Reed

Justices dissenting: McReynolds, Butler

429. *Gwin, White & Prince, Inc. v. Henneford*, 305 U.S. 434 (1939).

A Washington gross receipts tax levied on the privilege of engaging in business in the state cannot constitutionally be imposed on the gross receipts of a marketing agent for a federation of fruit growers whose business consists of the marketing of fruit shipped from Washington to places of sale in other states and foreign countries. Such a tax burdens interstate and foreign commerce contrary to Art. I, § 8, cl. 3.