

Sec. 2—Interstate Comity

Cl. 1—State Citizenship: Privileges and Immunities

expiration of the time for suit in the place where the cause of action arose²⁰⁹ and another such statute which that suspended its operation as to resident plaintiffs, but not as to nonresidents, during the period of the defendant's absence from the state.²¹⁰ A state law making it discretionary with the courts to entertain an action by a nonresident of the state against a foreign corporation doing business in the state was sustained because it was applicable alike to citizens and noncitizens residing out of the state.²¹¹ A statute permitting a suit in the courts of the state for wrongful death occurring outside the state, only if the decedent was a resident of the state, was sustained, because it operated equally upon representatives of the deceased whether citizens or noncitizens.²¹² Being patently nondiscriminatory, a Uniform Reciprocal State Law to secure the attendance of witnesses from within or without a state in criminal proceedings, whereunder an Illinois resident, while temporarily in Florida, was summoned to appear at a hearing for determination as to whether he should be surrendered to a New York officer for testimony in the latter state, does not violate this clause.²¹³

Taxation

In the exercise of its taxing power, a state may not discriminate substantially between residents and nonresidents. In *Ward v. Maryland*,²¹⁴ the Court set aside a state law that imposed specific taxes upon nonresidents for the privilege of selling within the state goods that were produced in other states. Also found to be incompatible with the comity clause was a Tennessee license tax, the amount of which was dependent upon whether the person taxed had his chief office within or without the state.²¹⁵ In *Travis v. Yale & Towne Mfg. Co.*,²¹⁶ the Court, although sustaining the right of a state to tax income accruing within its borders to nonresidents,²¹⁷ held the particular tax void because it denied to nonresidents exemptions which were allowed to residents. The "terms 'resident' and 'citizen' are not

²⁰⁹ 252 U.S. at 563.

²¹⁰ *Chemung Canal Bank v. Lowery*, 93 U.S. 72, 76 (1876).

²¹¹ *Douglas v. New York, N.H. & H.R.R.*, 279 U.S. 377 (1929).

²¹² *Chambers v. Baltimore & O.R.R.*, 207 U.S. 142 (1907).

²¹³ *New York v. O'Neill*, 359 U.S. 1 (1959). Justices Douglas and Black dissented.

²¹⁴ 79 U.S. (12 Wall.) 418, 424 (1871). See also *Downham v. Alexandria Council*, 77 U.S. (10 Wall.) 173, 175 (1870).

²¹⁵ *Chalker v. Birmingham & N.W. Ry.*, 249 U.S. 522 (1919).

²¹⁶ 252 U.S. 60 (1920).

²¹⁷ 252 U.S. at 62–64. See also *Shaffer v. Carter*, 252 U.S. 37 (1920). In *Austin v. New Hampshire*, 420 U.S. 656 (1975), the Court held void a state commuter income tax, inasmuch as the State imposed no income tax on its own residents and thus the tax fell exclusively on nonresidents' income and was not offset even approximately by other taxes imposed upon residents alone.