

Congress, lay any impost or duty on imports or exports, except what may be absolutely necessary for executing its inspection laws;” and to that which declares that Congress shall have power “to regulate commerce with foreign nations, among the several states and with the Indian tribes.”

In *Almy v. State of California* (24 Howard, 169) it was decided that a state stamp tax on bills of lading was void.

The decision in the recent case of *Leloup v. The Port of Mobile* followed these cases, the court being unanimous. Mr. Justice Bradley, in delivering judgment said :—

“ Can a state prohibit such a company (the Western Union Telegraph company) from doing such a business within its jurisdiction unless it pay a tax and procure a license for the privilege? If it can, it can exclude such companies, and prohibit such business altogether. We are not prepared to say that this can be done. But it is urged that a portion of the Telegraph company’s business is internal to the state of Alabama, and therefore taxable by the state. But that fact does not remove the difficulty. The tax affects the whole business without discrimination. There are sufficient modes in which the internal business, if not already taxed in some other way, may be subjected to taxation without the imposition of a tax which covers the entire operations of the company...In our opinion such a construction of the constitution leads to the conclusion that no state has the right to lay a tax on interstate commerce in any form, whether by way of duties laid on the transportation of the subjects of that commerce, or on the receipts derived from that transportation, or on the occupation or business of carrying it on, and the reason is that such taxation is a burden on that commerce and amounts to a regulation of it, which belongs solely to Congress...We may here repeat what we have so often said before, that this exemption of interstate and foreign commerce from state regulation does not prevent the state from taxing the property of those engaged in such commerce located within the state, as the property of other citizens is taxed, nor from regulating matters of local concern, which may incidentally affect commerce, such as wharfage, pilotage and the like.”

We have cited largely from this important case, as it has been decided since the *Bank of Toronto & Lambe* in the Privy Council, and as the reasons for the decision are weighty and most convincing.

The people of the United States have had an experience of Federal constitution for over one hundred years, and the opinions of the judges of their Supreme Court unanimously expressed, as in the *Leloup* case, are entitled to the highest consideration.

The decisions of the Judicial Committee of the Privy Council and of our own Supreme Court of Canada are binding authorities