

Tax on Commercial Travelers.

It will be remembered that several months since, the Supreme Court of the United States decided, in a case appealed from the Supreme Court of Texas, that taxes imposed by State authority on non-resident commercial travelers engaged in inter-state commerce, were not warranted under the Constitution of the United States. A case involving this question was recently decided in Memphis, Tenn. It was that of Ficklen et al vs. the Taxing District of Shelby county, and the decision was rendered by Chancellor Estes. The complainants are merchant brokers, residing in Memphis, and sued for an injunction to restrain the authority of the tax district from levying and collecting a tax imposed on them as commercial travelers. The principals of this case are merchants residing outside of the limits of Tennessee. According to a synopsis of the decision in *Bradstreet's*, the chancellor, on the authority of the United States Supreme Court in the Robbins case, decided in favor of the complainant. He said that the only difference between the two cases was that in the one the agent sought to be taxed was a non-resident of the State, and plied his vocation by traveling from point to point, while the complainants were residents of Tennessee, and had fixed places of business in the taxing district. This difference, the chancellor said, could not affect the question whether the tax was a burden on inter-state commerce. The chancellor said: To be sure, the resident is subject to the jurisdiction of the sovereignty that imposes the tax, while the non-resident may not be, but that is not the question. It is whether a burden is imposed on inter-state commerce, and not whether the State can tax non-residents at all or residents ad libitum. In this case the complainants' business as brokers and agents of non resident merchants, whose goods are in other States, is the negotiation of sales of such goods for the purpose of introducing them into this State. This, as decided in the Robbins case, is inter state commerce, and when in that case it was agreed that a tax on the agent was a burden on inter-state commerce, it must be wholly immaterial where the agent resided, or whether he was a traveler or had an office in the State. The chancellor, therefore, decided that in the first mentioned case, where the business was exclusively inter-state, the entire tax was illegal and void, and that in the other case the tax was void to the extent that the business was inter-state.—*Chicago Industrial World.*

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The Vancouver Herald says. J. L. Meickle, of Port Arthur, will probably establish a branch business in this city.



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LEAVE 13 00		Portage la Prairie ...	ARRIVE 14 50
A11 25		Gladstone	13 25 D
D14 45	65	Necipawa.....	11 05 A
15 45	81	Minnedosa	11 58 A
A16 35	70	Rapid City	11 15 D
D18 45			11 05 A
17 50	94		9 45
18 34	115	Shoal Lake	9 20
119 30	138	Birtle	18 20
21 40	155	Binscarth.....	6 20
23 00	168	Russell	5 00
25 15	180	Langenburg ..	4 45
ARRIVE			LEAVE

Meals.

No. 4, Mondays and Thursdays. No. 1, Wednesdays and Saturdays. No. 2, Tuesdays and Fridays. No. 3, Tuesdays and Fridays.

Trains for Binscarth leave Birtle Tuesdays and Thursdays only at 20.30. For Russell leave Birtle Tuesdays only at 20.30; returning leave Russell Wednesdays only. For Langenburg leave Birtle Thursdays only at 20.30, returning leave Langenburg Fridays only. For Rapid City leave Minnedosa Tuesdays, Thursdays and Saturdays at 17.00; returning leave Rapid City Mondays, Wednesdays and Fridays.

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Excelsior and Watertown	a 8 00 a.m.	a 8 45 a.m.
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