

Opinion of the Court.

poration, and had no domicile in Tennessee, and the sleeping cars in question, as before said, had not any *situs* in Tennessee for the purposes of taxation.

The question involved in this case was before the Court of Chancery of Tennessee in *Pullman Southern Car Co. v. Gaines*, 3 Tenn. Ch. 587, on the same facts, as to the privilege tax for 1877. That court held (and it is stated that the Supreme Court of Tennessee, on appeal, affirmed its ruling), that this privilege tax, as to such of the cars as passed and repassed through the State, and did not abide in it, was not amenable to the objection that it interfered with inter-State commerce. The view taken was that the property of the foreign corporation, used in Tennessee, could be taxed as property or by an excise on its use; and that the tax in this case was not directly on the object of commerce, or directly aimed at commerce. We have given to the views set forth by the Tennessee Chancery Court the consideration due to the judgments of that tribunal, but are unable to concur in its conclusion.

Judgment affirmed.

TENNESSEE v. PULLMAN SOUTHERN CAR COMPANY.

APPEAL FROM THE CIRCUIT COURT OF THE UNITED STATES FOR
THE MIDDLE DISTRICT OF TENNESSEE.

Argued January 25, 26, 1886.—Decided March 1, 1886.

The case of *Pickard v. Pullman Southern Car Co.*, *ante*, p. 34, confirmed and applied to a privilege tax of \$75 a year, on each sleeping car, imposed by the act of Tennessee, of April 7, 1881, Laws of 1881, ch. 149, p. 202.

This case was argued with *Pickard v. Pullman Southern Car Co.*, *ante*, 34, by the same counsel.

MR. JUSTICE BLATCHFORD delivered the opinion of the court.
This is a suit in equity, brought in the Chancery Court of

Syllabus.

Davidson County, Tennessee, on December 15, 1883, by the State of Tennessee, against the Pullman Southern Car Company, a Kentucky corporation. The questions involved are the same as those disposed of in *Pickard v. The Pullman Southern Car Co.*, ante, 34. The bill sets forth the act of Tennessee of March 16, 1877, and alleges that from 1877 the company had run sixty sleeping cars instead of thirty-eight each year, and ought to have paid as a privilege tax for each car for each of the years 1877, 1878, 1879, and 1880, \$50, making \$12,000, whereas it had paid only \$7276.41; and that by an act passed April 7, 1881, Laws of 1881, ch. 149, 202, the privilege tax was increased to \$75 a year, for each car, making due for the years 1881 and 1882, \$9000. The bill prays for a discovery, and an account, and for judgment.

The defendant removed the suit into the Circuit Court of the United States for the Middle District of Tennessee, and then answered the bill. The answer raises the same questions which were adjudged in the other suit, and on the same facts. The case was heard on bill and answer. The decree gave a recovery for \$300 and interest for the taxes for 1881 and 1882 on the two cars which ran wholly within Tennessee, but dismissed the bill in all other respects. The plaintiff appealed to this court from all of the decree except that part which awarded a recovery. For the reasons assigned in the opinion in the other suit, the decree in this case is

Affirmed.

HAGOOD & Others *v.* SOUTHERN & Another.

HAGOOD & Others *v.* WILLIAMS.

APPEALS FROM THE CIRCUIT COURT OF THE UNITED STATES FOR THE
DISTRICT OF SOUTH CAROLINA.

Argued January 12, 13, 1886.—Decided March 1, 1886.

State scrip which declares on its face that it is receivable "in payment of all taxes and dues to the State" gives the holder no right to maintain a suit