

Opinion of the Court.

uniform taxation on the part of the several States. Thus, by holding that the States possess the power claimed in this case to exist, not only will a wrong be committed, but that wrong will be permanently and without remedy engrafted into our constitutional system.

I am authorized to say that MR. JUSTICE FIELD, MR. JUSTICE HARLAN and MR. JUSTICE BROWN concur in this dissent.

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AMERICAN EXPRESS COMPANY v. INDIANA.

ADAMS EXPRESS COMPANY v. INDIANA.

UNITED STATES EXPRESS COMPANY v. INDIANA.

ERROR TO THE CIRCUIT COURT OF MARION COUNTY, INDIANA.

Nos. 469, 470, 471. Argued December 10, 11, 1896. — Decided February 1, 1897.

*Adams Express Co. v. Ohio*, ante 194, followed, and held to govern this case.

THE case is stated in the opinion.

*Mr. Lawrence Maxwell* for the express companies. *Mr. Clarence A. Seward* for the Adams Express Company, and *Mr. Frank H. Platt* for the United States Express Company, were on his brief.

*Mr. Attorney General* and *Mr. William A. Ketcham*, Attorney General of the State of Indiana, for defendant in error. *Mr. Alonzo Greene Smith*, *Mr. Merrill Moores* and *Mr. Leon O. Bailey* were on their brief.

*Mr. James C. Carter* for the American Express Company.

MR. CHIEF JUSTICE FULLER delivered the opinion of the court.

Dissenting Opinion: White, Field, Harlan, Brown, JJ.

These were three actions instituted by the State of Indiana, in the Circuit Court of Marion County in that State, against the American Express Company, the Adams Express Company and the United States Express Company, to recover unpaid taxes for the years 1893 and 1894.

The defendants filed answers, setting up, among other defences, that the act under which the taxes were assessed was invalid because in contravention of the Constitution of the United States.

The causes were consolidated and tried by the Circuit Court, which made a special finding of facts and stated conclusions of law thereon in favor of the defendants, and entered judgment accordingly. The consolidated cause having been carried on appeal to the Supreme Court of the State, the judgment below was reversed, and the cause remanded, with instructions to restate the conclusions of law and to enter judgment against the defendant in each case as specifically directed. 42 N. E. Rep. 483. This was done, and from the judgments so entered writs of error were sued out from this court.

The legislation of the State of Indiana, the validity of which is attacked in these cases, so far corresponds with that of the State of Ohio, that the questions presented upon this record are the same, in effect, as those considered in *Adams Express Co. v. Ohio State Auditor*, and other cases, just decided, 165 U. S. 194, and require no reëxamination.

For the reasons there given the judgments are

*Affirmed.*

MR. JUSTICE WHITE dissenting.

MR. JUSTICE FIELD, MR. JUSTICE HARLAN, MR. JUSTICE BROWN and myself dissent from the judgment of the court in these cases. As there is no substantial difference between the legal questions presented in the Ohio cases and those in the present cases, the reasons stated in the dissent announced in the former are relevant here, and are referred to as furnishing the reasons for this dissent.