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Opinion of the Court.

four shipments from China. These teas, on reëxamination by the board of general appraisers, were found to be inferior in quality to the standard prescribed by law; and Bidwell, as collector for the port of New York, so notified Buttfield. Thereupon the teas were withdrawn from the bonded warehouse and exported. Judgment was entered for Bidwell upon a directed verdict in his favor. The right to reversal of that judgment is predicated solely upon the asserted unconstitutionality of the tea inspection act of March 2, 1897. It will not be necessary to determine whether, even supposing the statute to be unconstitutional, a cause of action is stated in any of the four counts of the complaint below. The statute having been held to be valid in the opinion just announced in *Buttfield v. Stranahan*, the judgment must be and is hereby

Affirmed.

MR. JUSTICE BREWER and MR. JUSTICE BROWN took no part in the decision of this case.

BUTTFIELD *v.* UNITED STATES.

ERROR TO THE DISTRICT COURT OF THE UNITED STATES FOR THE
EASTERN DISTRICT OF NEW YORK.

No. 516. Argued January 4, 1904.—Decided February 23, 1904.

DECIDED on authority of *Buttfield v. Stranahan*, *ante*, p. 470.

Mr. James L. Bishop, with whom *Mr. James H. Simpson* was on the brief, for plaintiff in error.

Mr. Edward B. Whitney, Special Assistant to the Attorney General, with whom *Mr. Solicitor General Hoyt* was on the brief, for defendant in error.

MR. JUSTICE WHITE delivered the opinion of the court.

This was a proceeding for the condemnation of seven pack-

ages of tea, which had been reimported after export from this country upon a final rejection of the tea by the board of general appraisers as not entitled to admission into the United States for consumption under the tea inspection act of March 2, 1897. Buttfield appeared as claimant, and a demurrer filed on his behalf to the information was overruled. The claimant failing to plead further, a final decree and judgment of forfeiture was entered. A reversal is asked upon the sole ground that the act of March 2, 1897, referred to, is repugnant to the Constitution of the United States. Upon the authority of *Buttfield v. Stranahan* just decided, the judgment below is

Affirmed.

MR. JUSTICE BREWER and MR. JUSTICE BROWN took no part in the decision of this case.

AMERICAN STEEL & WIRE COMPANY *v.* SPEED.

ERROR TO THE SUPREME COURT OF THE STATE OF TENNESSEE.

No. 356. Submitted January 11, 1904.—Decided February 23, 1904.

In a constitutional sense "imports" embrace only goods brought from a foreign country and do not include merchandise shipped from one State to another. The several States are not, therefore, controlled as to such merchandise by constitutional prohibitions against the taxation of imports, and goods brought from another State, and not from a foreign country, are subject to state taxation after reaching their destination and whilst held in the State for sale.

Woodruff v. Parham, 8 Wall. 123; *Brown v. Houston*, 114 U. S. 622, have never been overruled directly or indirectly by *Leisy v. Hardin*, 135 U. S. 100; *Lyng v. Michigan*, 135 U. S. 161, or other cases resting on the rule expounded in those cases.

Goods brought in original packages from another State, after they have arrived at their destination and are at rest within the State, and are enjoying the protection which the laws of the State afford, may, without violating the commerce clause of the Constitution, be taxed without discrimination like other property within the State, although at the time they are stored at a distributing point from which they are subsequently