

The petitioner argues that the Circuit Court of Appeals was mistaken in assuming that the maximum allowed by the Act of 1914 had been reached by a previous tax. The assumption is made however only for the purpose of admitting that an additional tax of the kind warranted by the Act of 1914 might be imposed within the limit of the maximum, and as it is not argued that this tax can be sustained as that which is authorized by the Act of 1914 it does not matter whether the limit under that Act had been reached or not. This is a different tax levied under an interpretation of the clause in the Act of 1920 authorizing other taxes, which in our opinion cannot be sustained. We think it unnecessary to add more to what has been said below.

*Decree affirmed.*

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STATE OF OKLAHOMA *v.* STATE OF TEXAS,  
UNITED STATES, INTERVENER.

IN EQUITY.

No. 13, Original. Order entered June 1, 1925, approving the final report of the receiver herein and terminating the receivership.

On consideration of the final report of the receiver, presented a week ago, it is ordered that the accounts, disbursements and transactions of the receiver shown in the report be approved.

And it appearing that all of the property and moneys which came into the possession of the receiver have been disposed of, disbursed and paid out in compliance with the instructions and orders of the Court; that all of the expenses of the receivership have been paid; that the receiver has stored the books of account, records and files of the receivership with the Security Storage Company of Washington, D. C., and has delivered the same as stored to the clerk of the Court, as directed in the order

of May 11, last; and that the receivership has served its purpose and is now ready to be closed:

It is considered, ordered and decreed that the receivership in this cause be, and it now is, declared at an end; and that the receiver be, and he now is, relieved and discharged from further duty, obligation and responsibility in the premises.

In terminating the receivership the Court expresses its high appreciation of the admirable service of the receiver in satisfactorily managing a large estate in novel and difficult circumstances.

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FRICK ET AL. v. PENNSYLVANIA.

ERROR TO THE SUPREME COURT OF PENNSYLVANIA.

Nos. 122, 123, 124, 125. Argued December 7, 1923.—Decided June 1, 1925.

1. A state statute attempting to tax the transfer of tangible personal property having an actual situs in other States transcends the power of the State so attempting and contravenes the due process clause of the Fourteenth Amendment. P. 488.
2. The power to regulate the transmission, administration and distribution of tangible personal property on the death of the owner rests with the State of its situs, the laws of other States having no bearing save as that State expressly or tacitly adopts them; and then their bearing is attributable to such adoption and not to any force of their own. P. 491.
3. A law of Pennsylvania (Act No. 258, Ls. of 1919, 521) provides that where a person domiciled in the State dies seized and possessed of real or personal property, its transfer by will or intestate laws, whether the property be in that State or elsewhere, shall be taxed at specified percentages of the clear value of the property transferred, such value to be ascertained by deducting debts and expenses of administration from the gross value of the estate, but without making any deduction for taxes paid to the United States or any other State. *Held*: (1) That the law is not an escheat, but a tax, law. P. 492. (2) That a tax so levied was void in so far as based on transfer of decedent's tangible personal property in New York and Massachusetts, where