
Statement of the case.

one State from discriminating injuriously against the products of other States, or the rights of their citizens, in the imposition of taxes, but where a State, except in such cases, has the power to tax, there is no authority in this court, nor in the United States, to control its action, however unreasonable or oppressive. The power of the State, except in such cases, is absolute and supreme.*

The argument for the tax on the wines in the present case, that it is not greater than the tax upon other property of the same value held by citizens of the State, would justify a like tax upon securities of the United States, in which form probably a large amount of the property of some of her citizens consists; yet it has been repeatedly held that such securities are exempted from State taxation, whether the tax be imposed directly upon them by name or upon them as forming a part in the aggregate of the property of the taxpayer.† The rule is general that whenever taxation by a State is forbidden, or would interfere with the full exercise of a power vested in the government of the United States over the same subject, it cannot be imposed. Imports, therefore, whilst retaining their distinctive character as such, must be treated as being without the jurisdiction of the taxing power of the State.

It follows that the judgment of the Supreme Court of California must be

REVERSED.

UNITED STATES *v.* CLYDE.

Receiving payment of a sum of money for a disputed claim against the government and giving a receipt in full therefor, will, in the absence of proof of any mistake, be deemed a satisfaction of the claim.

APPEAL from the Court of Claims.

Clyde presented his petition in that court, claiming, by

* *Woodruff v. Parham*, 8 Wallace, 123; *Hinson v. Lott*, *Ib.* 148.

† *Bank of Commerce v. New York City*, 2 Black, 620.

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one count of it (the first), compensation for the use of his ferry-boat Tallacca.

The facts found by the court were, that on the 16th of November, 1862, the Tallacca, owned by the claimant and at the time lying at Alexandria, was chartered by Captain Ferguson, an assistant quartermaster of the United States army, at the rate of \$115 per day, for every day she might be employed in the service of the United States, and until returned to the port whence taken; and that the said boat continued in the service of the government from the date of the charter-party until the 31st of July, 1863, and was paid at the agreed rate up to the last of February, 1863, without objection; but that, on the 13th of May, 1863, the Quartermaster-General disapproved of the charter-party by the following order:

“The charter of the Tallacca is disapproved by the Quartermaster-General. She will be paid for only at the rate of \$75 per day from the date of her charter, so long as she may be retained in the service. The excess of \$40 per day already paid will be deducted on the present settlement for her services from March 1st, 1863, &c.”

The claimant received notice of the contents of this order during the month of May. He refused to consent to the reduction, but did not show to the Court of Claims whether, on receiving notice of this order, he determined to allow his boat to remain in the service at the reduced rate, or sought to take her out of it. The boat in fact remained in the service until July 31st, 1863. No further payment was made until December, 1863, when the quartermaster stated the account at the reduced rate, deducted the excess of \$40 per day paid on the former settlements, and paid the claimant the balance. The claimant receipted for this balance as “*in full of the above account.*”

Upon these facts the Court of Claims decided that the claimant was entitled to be paid at the rate named in the charter-party until he received notice of the reduction made by the Quartermaster-General, and after that, at the reduced rate.

Opinion of the court.

From this decision both parties appealed; the United States on the ground that the payment received and receipt given by Clyde was a bar to any further claim upon the government—a position for which they relied on the *United States v. Child et al.*, decided at the last term*—the claimant on the ground that he was entitled to have the full amount stipulated for in the charter-party.

*Messrs. B. H. Bristow and C. H. Hill, for the United States ;
Messrs. C. F. Peck and T. J. Durant, contra, for the claimant.*

Mr. Justice BRADLEY delivered the opinion of the court.

On the principles determined by this court in the late case of the *United States v. Child et al.*, we think that the Court of Claims erred in the decision made. From the time that the order of the Quartermaster-General was made, disapproving of the charter-party and raising the rate for the whole period of service, the case was clearly one of dispute, at least, if not one of acquiescence on the part of the claimant. Notwithstanding this order he permitted his boat to remain in the service until the 31st of July, knowing the change of terms which the Quartermaster-General had made. It cannot be pretended that there were two lettings, or two charter-parties, of the vessel. There was only one; and as to this one the government determined to allow one rate, and the claimant insisted on another. The government stood on the order of the superior officer and insisted that this should govern the contract; the claimant insisted the contrary. Under these circumstances the final determination of the latter to take the balance of the account as made out on the basis contended for by the government, and his giving a receipt in full, is clear evidence that he agreed to take that balance in satisfaction of the claim; and this fact, under the circumstances of the case, concludes him from making any further demand.

Judgment reversed, and the record remitted with direc-

* 12 Wallace, 232.

Argument for the appellant.—Argument for the United States.

tions to enter a decree of dismissal as to this first count in the petition.

Mr. Justice FIELD dissented from this judgment.

[See the next case.]

CLYDE v. UNITED STATES.

A rule of the Court of Claims, requiring parties to present their claims to an executive department before suing in that court, is unauthorized and void.

APPEAL from the Court of Claims; the case being argued and disposed of at the same time with the preceding one.

Clyde, the claimant in the preceding case, presented his petition in that court, the same petition mentioned in that case, claiming by the second count of it compensation for the use of his barge William Hunt, as he had in the former appeal, claimed by the first count, compensation for the use of the Tallacca.

The Court of Claims dismissed the claim on the ground that it was not presented in conformity with a rule of practice which the court then had, but which has since been abrogated. This rule required that where the case was such as is ordinarily settled in any executive department, the petition should show that application for its allowance had been made to that department, and without success, and its decision thereon.

From the action of the court, Clyde, the claimant, appealed to this court.

Messrs. C. F. Peck and T. J. Durant, for the appellant, argued that the rule in question was one both arbitrary and without authority.

Messrs. B. H. Bristow and C. H. Hill, contra, contended that it was both useful and proper; and that not having