

**Rogers Vs. Arkansas**

**Rogers Vs. Arkansas**

**SooperKanoon Citation :** [sooperkanoon.com/91625](http://sooperkanoon.com/91625)

**Court :** US Supreme Court

**Decided On :** Feb-24-1913

**Appeal No. :** 227 U.S. 401

**Appellant :** Rogers

**Respondent :** Arkansas

**Judgement :**

Rogers v. Arkansas - 227 U.S. 401 (1913)

U.S. Supreme Court Rogers v. Arkansas, 227 U.S. 401 (1913)

**Rogers v. Arkansas**

**Nos. 576, 577**

**Argued January 21, 1913**

**Decided February 24, 1913**

**227 U.S. 401**

*ERROR TO THE SUPREME COURT*

*OF THE STATE OF ARKANSAS*

# SYLLABUS

*Crenshaw v. Arkansas*, ante, p. [227 U. S. 389](#) , followed to effect that the license tax required by the Arkansas act of April 1, 1909, regulating the sale of certain specified articles, is unconstitutional under the commerce clause as applied to persons soliciting orders for articles to be shipped from without the state.

144 S.W. 211 reversed.

The facts, which involve the constitutionality under the commerce clause of the federal Constitution of a law

Page 227 U. S. 402

of the State of Arkansas imposing a license on persons making sales within the state as applied to articles delivered from without the state, are stated in the opinion.

Page 227 U. S. 408

MR. JUSTICE DAY delivered the opinion of the Court.

The plaintiffs in error were convicted of peddling buggies in Greene County, Arkansas, without having paid the license or privilege tax required by an act of the Arkansas legislature approved April 1, 1909, regulating the sale of lightning rods, steel stove ranges, clocks, pumps, and vehicles in the counties of that state. (The provisions of such statute are set out in the case just decided, *Crenshaw v. Arkansas* ). The Supreme Court of Arkansas affirmed the judgments upon the authority of *Crenshaw v. State*, 95 Ark. 464, and the cases are here upon writ of error.

The cases were submitted upon an agreed statement of facts, the gist of which is that the Spaulding Manufacturing Company, a partnership, with its principal place of business and factory at Grinnell, Iowa, manufactures buggies and automobiles which are sold directly to the consumers throughout the United States. It has no

permanent place of business in Arkansas, but sends a force of salesmen or canvassers, in charge of a superintendent, into Greene and other counties of Arkansas, who travel about exhibiting their sample buggies and taking orders for future delivery. Where orders are taken, a memorandum is signed by the purchaser stipulating for the delivery of the vehicle within a certain time, and a note for the purchase price is secured. The orders are turned over to the superintendent, who, if he finds the financial responsibility of the customers satisfactory, transmits the orders to an agent of the company at Memphis, Tennessee, where vehicles of the company of various grades and kinds are stored. Vehicles to fill the orders are selected, tagged with the name of the purchaser, and shipped in carload lots to a place near where they are to be delivered, consigned to the company. An employee of the company, usually

Page 227 U. S. 409

a different person from the salesman, called a delivery man, receives the vehicles and delivers them to the respective purchasers, no storage house being maintained at that point. It was further agreed that no vehicles, save the samples, which are never sold, are brought into or stored in Arkansas, except for the purpose of delivery upon orders previously taken, and no vehicles are sold other than upon orders taken before they are brought into the state. The plaintiffs in error were salesmen, and transacted the business above described.

The manner in which the business of soliciting orders for and delivering vehicles was done by the Spaulding Manufacturing Company differs in no practical or material particular from that employed by the Wrought Iron Range Company in the case just decided ( *Crenshaw v. Arkansas* ). In fact, the only difference is that the ranges were shipped to the company, bearing no marks to identify the purchasers, and were delivered to the purchasers by the delivery men without distinction, while the vehicles were tagged at Memphis, and, upon arrival in Arkansas, were delivered by the delivery men to the purchasers whose names appeared upon the tags attached to the vehicles. This is merely a matter of detail in the manner in which the business is conducted, and does not affect its character. The decision in *Crenshaw v. Arkansas, supra*, has dealt with precisely the same statute and

substantially the same facts, and controls the present cases.

The judgments of the Supreme Court of Arkansas must therefore be reversed, and the cases remanded to that court for further proceedings not inconsistent with this opinion.

*Reversed.*

**SooperKanoon - India's Premier Online Legal Search - [sooperkanoon.com](http://sooperkanoon.com)**