

## CONTROLLING LEGAL PRINCIPLES

*Free Exercise Clause Decision – “Contemplation of Justice”*

*Lawrence v. State Tax Commission of Mississippi, 286 U.S. 276 (1932)*



**Domicile, in itself, establishes a basis for taxation. P. 286 U. S. 279.**

If the Constitution exacts a uniform application of this tax on appellant and his competitors, his constitutional rights are denied as well by the refusal of the state court to decide the question as by an erroneous decision of it, *see Greene v. Louisville & Interurban R. Co.*, 244 U. S. 499, 244 U. S. 508, 512 *et seq.*; *Smith v. Cahoon*, 283 U. S. 553, 283 U. S. 564, for, in either case, the inequality complained of is left undisturbed by the state court whose jurisdiction to remove it was rightly invoked. The burden does not rest on him to test again the validity of the amendment by some procedure to compel his competitors to pay the tax under the earlier statute. *Iowa-Des Moines National Bank v. Bennett*, *supra*, p. 284 U. S. 247. *See Cumberland Coal Co. v. Board of Revision*, 284 U. S. 23. We therefore conclude that the purported nonfederal ground put forward by the state court for its refusal to decide the constitutional question was unsubstantial and

Page 286 U. S. 283

illusory, and that the appellant may invoke the jurisdiction of this Court to decide the question.

*United States v. Murdock, 290 U.S. 389 (1933)*