

## KEYCITE

CITATION: **Sims v. Ahrens, 167 Ark. 557, 271 S.W. 720 (Ark., Jan 19, 1925) (NO. 114)**

## Citations

## Positive Cases

## \*\*\* Discussed

- 1 Cook v. Walters Dry Goods Co., 206 S.W.2d 742, 743+, 212 Ark. 485, 486+ (Ark. Dec 08, 1947) (NO. 4-8408) ""
- 2 Wiseman v. Phillips, 84 S.W.2d 91, 95+, 191 Ark. 63, 63+ (Ark. Jun 03, 1935) (NO. 4-3942) ""
- 3 Stanley v. Gates, 19 S.W.2d 1000, 1001+, 179 Ark. 886, 886+ (Ark. Jul 01, 1929) (NO. 58, 74) ""

## \*\* Cited

- 4 Hale v. Iowa State Board of Assessment and Review, 58 S.Ct. 102, 105, 302 U.S. 95, 106, 82 L.Ed. 72, 72 (U.S.Iowa Nov 08, 1937) (NO. 16)
- 5 Brown v. Cheney, 350 S.W.2d 184, 189+, 233 Ark. 920, 930+ (Ark. Oct 02, 1961) (NO. 5-2446) "" (*in dissent*)
- 6 McLeod v. Kansas City Southern Ry. Co., 175 S.W.2d 391, 393+, 206 Ark. 281, 281+ (Ark. Nov 01, 1943) (NO. 7150) ""
- 7 Stuttgart Rice Mill Co. v. Crandall, 157 S.W.2d 205, 207, 203 Ark. 281, 281 (Ark. Dec 08, 1941) (NO. 4-6612)
- 8 Fort Smith Gas Co. v. Wiseman, 74 S.W.2d 789, 794, 189 Ark. 675, 675 (Ark. Oct 01, 1934) (NO. 4-3548)
- 9 Sparling v. Refunding Bd., 71 S.W.2d 182, 186+, 189 Ark. 189, 189+ (Ark. Apr 30, 1934) (NO. 3496, 3504, 3505, 3512)
- 10 State ex rel. Murphy v. Cherry, 67 S.W.2d 1024, 1027, 188 Ark. 664, 664 (Ark. Jan 22, 1934) (NO. 4-3252) (*in dissent*)
- 11 Baker v. Hill, 21 S.W.2d 867, 869, 180 Ark. 387, 387 (Ark. Nov 18, 1929) (NO. 198)
- 12 Merchants' Transfer & Warehouse Co. v. Gates, 21 S.W.2d 406, 409, 180 Ark. 96, 96 (Ark. Oct 14, 1929) (NO. 132)
- 13 Alsup v. State, 10 S.W.2d 9, 9, 178 Ark. 170, 170 (Ark. Oct 29, 1928) (NO. 214)
- 14 California Co. v. State, 348 P.2d 382, 387, 141 Colo. 288, 296 (Colo. Dec 21, 1959) (NO. 18652) ""
- 15 Featherstone v. Norman, 153 S.E. 58, 64, 170 Ga. 370, 370, 70 A.L.R. 449, 449 (Ga. Apr 16, 1930) (NO. 7571) ""
- 16 Miles v. Department of Treasury, 199 N.E. 372, 375+, 209 Ind. 172, 179+, 101 A.L.R. 1359, 1359+ (Ind. Nov 21, 1935) (NO. 26354)
- 17 Miles v. Department of Treasury, 193 N.E. 855, 858+, 97 A.L.R. 1474, 1474+ (Ind. Jan 29, 1935) (NO. 26354)
- 18 State ex rel. Botkin v. Welsh, 251 N.W. 189, 199+, 61 S.D. 593, 593+ (S.D. Dec 01, 1933) (NO. 7606)
- 19 Hunton v. Com., 183 S.E. 873, 877+, 166 Va. 229, 238+ (Va. Jan 16, 1936)

## \* Mentioned

- 20 McArthur v. Smallwood, 281 S.W.2d 428, 440, 225 Ark. 328, 349 (Ark. Jul 27, 1955) (NO. 5-764)
- 21 Lister v. City of Fort Smith, 134 S.W.2d 535, 537, 199 Ark. 492, 492 (Ark. Dec 11, 1939) (NO. 4147)
- 22 State v. Weil, 168 So. 679, 683, 232 Ala. 578, 582 (Ala. May 21, 1936) (NO. 3 DIV. 174)
- 23 Diefendorf v. Gallet, 10 P.2d 307, 311+, 51 Idaho 619, 619+ (Idaho Mar 11, 1932)

**Citations**  
**Positive Cases**  
**\* Mentioned**

- (NO. 5859)  
24 Dooley v. City of Detroit, 121 N.W.2d 724, 727, 370 Mich. 194, 201 (Mich. May 09, 1963)  
(NO. 53, 54)  
25 Kelley v. Kalodner, 181 A. 598, 600, 320 Pa. 180, 185 (Pa. Nov 25, 1935)

**Administrative Materials**

- 26 Ark. Op. Atty. Gen. No. 95-314, The Honorable Mike Huckabee (1995) \*  
27 Ark. Op. Atty. Gen. No. 89-334, The Honorable Neely Cassady (1989) \*\*

**Secondary Sources**

- 28 State Taxation P 2.03, PERSONAL INCOME TAXES (1999)  
29 TAXATION-NEW INTERPRETATION OF PENNSYLVANIA'S REQUIREMENT OF TAX  
UNIFORMITY-LEONARD v. THORNBURGH, 59 Temp. L.Q. 807, 826 (1986)