

*Case No. 211*

THOMPSON, COMMISSIONER, *v.* P. H. WILLIAMS.

In this case the Commissioner claims that P. H. Williams is liable to the State for the Use Tax as levied by Act 487 of 1949 (§. 84-3101 Ark. Stats. Pocket Supp.), because of sales of merchandise made by P. H. Williams

to residents of Arkansas. The facts were stipulated as follows :

“Plaintiff is an individual citizen of Memphis, Tennessee, engaged in the business of selling explosives at his place of business in Memphis. He does not maintain a place of business or warehouse in Arkansas. All of his sales of explosives to residents of Arkansas are made in the following manner :

“Plaintiff employs sales representatives who travel in Arkansas and solicit orders from residents thereof for dynamite and other explosives. If said orders be obtained, they are subject to acceptance by plaintiff in Memphis, Tennessee, and if so accepted the shipments are thereafter delivered by plaintiff without additional charge to the home or place of business of the Arkansas resident by his truck. No Tennessee sales tax is collected on these sales.”

What we have said in the *Branyan & Peterson* case (No. 209), *supra*, applies with equal force in this case. The situations are in all respects identical.

Therefore, we reverse the decree of the Pulaski Chancery Court, and remand this cause, with directions that a decree be entered in favor of the Commissioner of Revenues, in accordance with this opinion.

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