

marketing of his product in a foreign state, ranging between the extremes of establishing local sales outlets and using solicitors within the taxing state.

Applying recent Supreme Court decisions the article reviews the cases seeking to impose a net income tax on a foreign vendor. Case analysis demonstrates what local activity must be present to constitute the incident for the tax. A 1959 federal statute granting foreign vendors a wide area of immunity from this tax is brought to the reader's attention, and certain undesirable aspects of the statute are discussed. The article concludes with a summary of the limitations on a state's power to enforce its tax laws on foreign vendors imposed by the doctrine of *Pennoyer v. Neff* and subsequent cases qualifying that decision.

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