

The Power to Tax



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It is proper here to remark, that the authority to lay and collect taxes is the most important of any power that can be granted; it connects with it almost all other powers, or at least will in process of time draw all others after it; it is the great mean of protection, security, and defense, in a good government, and the great engine of oppression and tyranny in a bad one.

— “Brutus,” Anonymous Author of
Anti-Federalist Paper Number 17

Many of the opposition [to the new Federal Constitution] wish to take from Congress the power of internal taxation. Calculation has convinced me that this would be very mischievous.

— Thomas Jefferson

Congress shall have the power to lay and collect taxes on income, from whatever source derived

— 16th Amendment to the U.S. Constitution

The payment of poll taxes as a prerequisite to voting is a familiar and reasonable regulation long enforced by many States and for more than a century in Georgia.

— Pierce Butler

An unlimited power to tax involves, necessarily, the power to destroy.

— Daniel Webster

That the power to tax involves the power to destroy; that the power to destroy may defeat and render useless the power to create; that there is plain repugnance, in conferring on one government a power to control the constitutional measures of another, which other, with respect to those very measures is declared to be supreme over that which exerts the control, are propositions not to be denied.

— John Marshall

No one imagines . . . that a law professing to tax, will be permitted to destroy.

— John Marshall

The power to tax is the power to destroy only in the sense that those who have power can misuse it.

— Stanley F. Reed

The power to tax is not the power to destroy while this court sits.

— Oliver Wendell Holmes Jr.

The power to tax is the one great power upon which the whole national fabric is based. It is as necessary to the existence and prosperity of a nation as is the air he breathes to the natural man. It is not only the power to destroy, but it is also the power to keep alive.

— Rufus W. Peckham

The power to tax carries with it the power to embarrass and destroy.

— Willis Van Devanter

The power to tax the exercise of a privilege is the power to control or suppress its enjoyment.

— William O. Douglas

The power to tax is the power to govern.

— Maurice L. Duplessis

The power to tax is the power to rule.

— Brooks Atkinson

A state's power to tax property is plenary.

— Owen J. Roberts

[The] power to tax is virtually without limitation.

— Lewis F. Powell Jr.

The power to tax, to seize wealth with or without the owner's approval, is a key feature distinguishing a government from a business or an individual. Many of us feel a natural resentment toward that unique power.

— Hanno Beck, Brian Dunkiel, and Gawain Kripke

The power to tax is . . . the strongest, the most pervading of all the powers of government reaching directly or indirectly to all classes of the people.

— Samuel F. Miller

The power to tax is indeed one of the most effective forms of regulation. And no more powerful instrument for centralization of government could be devised.

— William O. Douglas

The power to tax, once conceded, has no limits; it contains until it destroys.

— Robert A. Heinlein

[The states] have no power, by taxation or otherwise, to retard, impede, burden or in any manner control the operations of the constitutional laws enacted by Congress.

— John Marshall

O that there might in England be
A duty on hypocrisy
A tax on humbug, an excise
On solemn plausibilities.

— Henry Luttrell

The power of taxing the people and their property is essential to the very existence of government.

— John Marshall

The power to tax may be exercised oppressively upon persons, but the responsibility of the legislature is not to the courts, but to the people by whom its members are elected.

— Salmon P. Chase

That the power of taxation is one of vital importance; that it is retained by the States; that it is not abridged by the grant of a similar power to the government of the Union; that it is to be concurrently exercised by the two governments: are truths which have never been denied.

— John Marshall

What happens if the political entity in which you are located no longer corresponds to a job that takes place in cyberspace, or no longer really encompasses workers collaborating with other workers in different corners of the globe, or no longer really captures products produced in multiple places simultaneously? Who regulates the work? Who taxes it? Who should benefit from those taxes?

— David Rothkopf

The right to tax “in its nature acknowledges no limits.”

— Oliver Wendell Holmes Jr.

There is no worse tyranny than to force a man to pay for what he does not want merely because you think it would be good for him.

— Robert A. Heinlein

We cannot be happy without being free; we cannot be free without being secure in our property; we cannot be secure in our property if, without our consent, others may, as by right, take it away; taxes imposed on us by Parliament do thus take it away.

— John Dickinson

Those who create the wealth naturally want to keep it and devote it to their own purposes. Those who wish to expropriate it look for ever more-clever ways to acquire it without inciting resistance. One of those ways is the spreading of an elaborate ideology of statism, which teaches that the people are the state and that therefore they are only paying themselves when they pay taxes.

— Sheldon Richman

The powers of taxation are broad, but the distinction between taxation and confiscation must still be observed.

— George Sutherland

To lay with one hand the power of government on the property of the citizen, and with the other to bestow it on favored individuals . . . is none the less a robbery because it is done under the forms of law and is called taxation.

— Samuel F. Miller

[I]t is no more immoral to directly rob citizens than to slip indirect taxes into the price of goods that they cannot do without.

— Albert Camus

When there's a single thief, it's robbery. When there are a thousand thieves, it's taxation.

— Vanya Cohen

People who relieve others of their money with guns are called robbers. It does not alter the immorality of the act when the income transfer is carried out by government.

— Cal Thomas

Try not to think of it as “your” money.

— Apocryphal IRS Agent

The supreme power of every community has the right of requiring from all its subjects such contributions as are necessary to the public safety or public prosperity.

— Samuel Johnson

A State cannot tax a stranger for something that it has not given him.
— Felix Frankfurter

Orthodox concepts of ownership fail to reflect the outer boundaries of taxation.
— Frank Murphy

The new technologies should not be used as a justification to create new taxes.
— Glen A. Kohl

A state may not impose a charge for the enjoyment of a right granted by the federal constitution.
— William O. Douglas

The notion that a city has unlimited taxing power, is, of course, an illusion.
— Felix Frankfurter

Due process requires some definite link, some minimum connection, between a state and the person, property or transaction it seeks to tax.
— Robert H. Jackson

A State must not play favorites in the operation of its taxing system between business confined within its borders and the common interests of the nation expressed through business conducted across State lines.
— Felix Frankfurter

The right of the citizens of the United States to vote in any primary or other election for President . . . or for Senator or Representative in Congress, shall not be denied or abridged . . . by reason of failure to pay any poll tax or other tax.
— 24th Amendment to the U.S. Constitution

What the individual does in the operation of a business is amenable to taxation just as much as what he owns, at all events if the classification is not tyrannical or arbitrary.
— Benjamin N. Cardozo

It is one thing to impose a tax on the income or property of a preacher. It is quite another thing to exact a tax from him for the privilege of delivering a sermon.

— William O. Douglas

The encouragement or discouragement of competition is an end for which the power of taxation may be exerted.

— Louis D. Brandeis

Those of us who understand human history know the role taxation has played in shaping the destiny of mankind. The matter of taxes — more specifically, the right to tax — is clearly no stranger to controversy and has frequently served as the catalyst for revolutionary change.

— Owen Arthur

The validity of a tax depends upon its nature, and not upon its name.

— Benjamin N. Cardozo

Of all the powers conferred upon government that of taxation is most liable to abuse This power can as readily be employed against one class of individuals and in favor of another, so as to ruin the one class and give unlimited wealth and prosperity to the other, if there is no implied limitation of the uses for which the power may be exercised.

— Samuel F. Miller

Nowhere is the federal government's mighty hand felt more directly than when the Internal Revenue Service comes calling with a demand for unpaid taxes. Taxation, admittedly a necessary element of any form of civilized government, places unparalleled power in the hand of the sovereign. When that power is unleashed in an inconsistent, threatening, and arrogant manner, the powerless taxpayer, who for all practical purposes is at the mercy of the government, has little recourse to remedy such abuses.

— Clay D. Land

It is wise to remember that the taxing and licensing power is a dangerous and potent weapon which, in the hands of unscrupulous or bigoted men, could be used to suppress freedoms and destroy religion unless it is kept within appropriate bounds.

— Frank Murphy

In determining whether the tax is in truth a tax on property, we are to consider, not its form or label, but its practical operation.

— Benjamin N. Cardozo

One of our basic rights is to be free of taxation to support a transgression of the constitutional command that the authorities “shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof.”

— Robert H. Jackson

Taxes on the circulation of ideas have a long history of misuse against freedom of thought.

— Frank Murphy

[T]o compel a man to furnish contributions of money for the propagation of opinions which he disbelieves, is sinful and tyrannical.

— Thomas Jefferson

The taxes that have an invidious incidence are those which historically were known in America as “taxes on knowledge.”

— William O. Douglas

Several millennia ago, tribal lords discovered the advantages of collecting some of their people’s property in return for a few identifiable benefits, such as not killing them. Over the centuries, tax collection gained in sophistication, including the relatively novel personal income tax. The new millennium shows no sign of abandoning this system.

— Sanford C. Bernstein & Company

The objection to double taxation by a single sovereign is no more potent under the Fourteenth Amendment than the objection that a tax otherwise valid has been doubled.

— Harlan F. Stone

Not even the power of [the Supreme] Court can make income of outgo. To speak of “a tax on corporate income that is paid out” is as self-contradictory as to speak of round squares.

— Robert H. Jackson

As far as I know, the Supreme Court has never declared war, nor has it raised taxes.

— Arthur J. Goldberg

The burden of Federal taxation necessarily sets an economic limit to the practical operation of the taxing power of the States, and vice versa.

— Harlan F. Stone

State law creates legal interests and rights. The federal revenue acts designate what interests or rights, so created, shall be taxed. Our duty is to ascertain the meaning of the words used to specify the thing taxed. If it is found in a given case that an interest or right created by local law was the object intended to be taxed, the federal law must prevail no matter what name is given to the interest or right by state law.

— Owen J. Roberts

The right to possess private property is derived from nature, not from man; and the state has the right to control its use in the interests of the public good alone, but by no means to absorb it altogether. The state would therefore be unjust and cruel if under the name of taxation it were to deprive the private owner of more than is fair.

— Pope Leo XIII

I have paid no poll-tax for six years. I was put into a jail once on this account, for one night; and, as I stood considering the walls of solid stone, two or three feet thick, the door of wood and iron, a foot thick, and the iron grating which strained the light, I could not help being struck with the foolishness of that institution which treated me as if I were mere flesh and blood and bones, to be locked up. I wondered that it should have concluded at length that this was the best use it could put me to, and had never thought to avail itself of my services in some way. I saw that, if there was a wall of stone between me and my townsmen, there was a still more difficult one to climb or break through before they could get to be as free as I was. I did not for a moment feel confined, and the walls seemed a great waste of stone and mortar. I felt as if I alone of all my townsmen had paid my tax.

— Henry David Thoreau

If we can tax it, we will.

— City Income Tax Form of
Middleton, Ohio