

## 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.**

The obligation of one domiciled within a state to pay taxes there arises from the unilateral action of the state government in the exercise of the most plenary of sovereign powers, that to raise revenue to defray the expenses of government and to distribute its burdens equably among those who enjoy its benefits. Hence, domicile, in itself, establishes a basis for taxation. Enjoyment of the privileges of residence within the state, and the attendant right to invoke the protection of its laws, are inseparable from the responsibility for sharing the costs of government. See *Fidelity & Columbia Trust Co. v. Louisville*, 245 U. S. 54, 245 U. S. 58; *Maguire v. Trefry*, 253 U. S. 12, 253 U. S. 14, 253 U. S. 17; *Kirtland v. Hotchkiss*, 100 U. S. 491, 100 U. S. 498; *Shaffer v. Carter*, 252 U. S. 37, 252 U. S. 50. The Federal Constitution imposes on the states no particular modes of taxation, and, apart from the specific grant to the federal government of the exclusive

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power to levy certain limited classes of taxes and to regulate interstate and foreign commerce, it leaves the states unrestricted in their power to tax those domiciled within them so long as the tax imposed is upon property within the state or on privileges enjoyed there, and is not so palpably arbitrary or unreasonable as to infringe the Fourteenth Amendment. *Kirtland v. Hotchkiss*, *supra*.

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But the Constitution, which guarantees rights and immunities to the citizen, likewise insures to him the privilege of having those rights and immunities judicially declared and protected when such judicial action is properly invoked. Even though the claimed constitutional protection be denied on nonfederal grounds, it is the province of this Court to inquire whether the decision of the state court rests upon a fair or substantial basis. If unsubstantial, constitutional obligations may not be thus avoided. See *Ward v. Love County*, 253 U. S. 17, 253 U. S. 22; *Enterprise Irrigation*

Thoughts, Words and Actions for Plaintiff's Quintessential Rights of the First Amendment:  
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*District v. Canal Co.*, 243 U. S. 157, 243 U. S. 164; *Fox River Paper Co. v. Railroad Commission*, 274 U. S. 651, 274 U. S. 655. Upon one of the alternative *assumptions* made by the court, that the amendment is discriminatory, appellant's constitutional rights were infringed when the tax was levied upon him, and state officers acting under the amendment **refrained from assessing the like tax upon his corporate competitors**. See *Iowa-Des Moines National Bank v. Bennett*, 284 U. S. 239, 284 U. S. 246. **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

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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)***

In criminal trials in the federal courts, the power of the judge to express an opinion as to the guilt of the defendant, though it

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**exists, should be exercised cautiously, and only in exceptional cases. P. 290 U. S. .394.**

The provision of the Revenue Acts of 1926, § 1114(a), and 1928, § 146(a), punishing any person "who willfully fails" to supply information to the **Bureau of Internal Revenue** and its employees does not apply to one whose refusal to give such information was based upon his *bona fide*, though mistaken, **understanding of his constitutional protection against self-incrimination**. P. 290 U. S. 396.

The word often denotes an act which is **intentional, or knowing**, or voluntary, as distinguished from accidental. But, when used in a criminal statute, it generally means an act done with a bad purpose (*Felton v. United States*, 96 U. S. 699; *Potter v. United States*, 155 U. S. 438; *Spurr v. United States*, 174 U. S. 728); **without justifiable excuse** (*Felton v. United States, supra*; *Williams*

*v. People*, 26 Colo. 272, 57 P. 701; *People v. Jewell*, 138 Mich. 620, 101 N.W. 835; *St. Louis I.M. & S. Ry. Co. v. Batesville & W. Tel. Co.*, 80 Ark. 499, 97 S.W. 660; *Clay v. State*, 52 Tex.Cr.R. 555, 107 S.W. 1129); **stubbornly, obstinately, perversely** (*Wales v. Miner*, 89 Ind. 118, 127; *Lynch v. Commonwealth*, 131 Va. 762, 109 S.E. 427; *Claus v. Chicago Gt. W. Ry. Co.*, 136 Iowa 7, 111 N.W. 15; *State v. Harwell*, 129 N.C. 550, 40 S.E. 48). **The word is also employed to characterize a thing done without ground for believing it is lawful** (*Roby v. Newton*, 121 Ga. 679, 49

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S.E. 694, 68 L.R.A. 601), **or conduct marked by careless disregard whether or not one has the right so to act** (*United States v. Philadelphia & R. Ry. Co.*, 223 F. 207, 210; *State v. Savre*, 129 Iowa, 122, 105 N.W. 387; *State v. Morgan*, 136 N.C. 628, 48 S.E. 670).