

CONTROLLING CONSTITUTIONAL PRINCIPLES, PURPOSES & PRACTICES
A U. S. Supreme Court Decision for the Foundational Pillars of a Nation
United States v. Butler, 297 U.S. 1 (1936)

*“A tax, in the general understanding of the term, and as used in the Constitution, signifies an exaction for the support of the Government. **The word has never been thought to connote the expropriation of money from one group for the benefit of another.**” P. 297 U. S. 61*



“A tax, in the general understanding and in the strict constitutional sense, is an exaction for the support of Government; the term does not connote the expropriation of money from one group to be expended for another, as a necessary means in a plan of regulation, such as the plan for regulating agricultural production set up in the Agricultural Adjustment Act. P. 297 U. S. 61.”

“The Constitution is the supreme law of the land, ordained and established by the people, and all legislation must conform to the principles it lays down. P. 297 U. S. 62.”

“It is a misconception to say that, in declaring an Act of Congress unconstitutional, the Court assumes a power to overrule or control the action of the people's representatives. P. 297 U. S. 62.

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When an Act of Congress is appropriately challenged in a Court, it is the duty of the court to compare it with the article of the Constitution which is invoked and decide whether it conforms to that article. P. 297 U. S. 62.”

“All that the court does or can do in such cases is to announce its considered judgment upon the question; it can neither approve nor condemn any legislative policy; it can merely ascertain and declare whether the legislation is in accordance with, or in contravention of, the provisions of the Constitution. P. 297 U. S. 62.”

*Thoughts, Words and Actions for Plaintiff's Quintessential Rights of the First Amendment:
Truths that manifest Life, Liberty & Pursuit of Happiness pursuant to the Free Exercise Clause*

“The question in such cases is not what powers the Federal Government ought to have, but what powers have, in fact, been given it by the people. P. 297 U. S. 63.”

“Ours is a dual form of government; in every State there are two Governments -- the State and the United States; each State has all governmental powers save such as the people, by the Constitution, have conferred upon the United States, denied to the States, or reserved to themselves. P. 297 U. S. 63.”

“The Government of the United States is a Government of delegated powers; it has only such powers as are expressly conferred upon it by the Constitution and such as are reasonably to be implied from those expressly granted. P. 297 U. S. 63.”

“In Article I, § 8, cl. 1 of the Constitution, which provides that Congress shall have power

“to lay and collect taxes, duties, imposts and excises, to pay the debts and provide for the common defence and general welfare of the United States,”

the phrase “to provide for the general welfare” is not an independent provision empowering Congress generally to provide for the general welfare, but is a qualification defining and limiting the power “to lay and collect taxes,” etc. P. 297 U. S. 64.”

“The power to appropriate money from the Treasury (Constitution, Art. I, § 9, cl. 7) is as broad as the power to tax, and the power to lay taxes to provide for the general welfare of the United States implies the power to appropriate public funds for that purpose. P. 297 U. S. 65.”

“The power to tax and spend is a separate and distinct power; its exercise is not confined to the fields committed to Congress by the other enumerated grants of power, **but it is limited by the requirement that it shall be exercised to provide for the general welfare of the United States.** P. 297 U. S. 65.

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The Court is not required in this case to ascertain the scope of the phrase “general welfare of the United States,” or to determine whether an appropriation in aid of agriculture falls within it. P. 297 U. S. 68.”

“The power of taxation, which is expressly granted to Congress, may be adopted as a means to carry into operation another power also expressly granted, **but not to effectuate an end which is not within the scope of the Constitution.** P. 297 U. S. 69.”

The Congress is expressly empowered to lay taxes to provide for the general welfare. Funds in the Treasury as a result of taxation may be expended only through appropriation. (Art. I, § 9, cl. They can never accomplish the objects for which they were collected unless the power to appropriate is as broad as the power to tax. **The necessary implication from the terms of the grant is that the public funds may be appropriated “to provide for the general welfare of the United States.” These words cannot be meaningless,** else they would not have been used. The conclusion must be that they **were intended to limit and define the granted power to raise and to expend money.** How shall they be construed to effectuate the intent of the instrument?”

Since the foundation of the Nation, sharp differences of opinion have persisted as to the true interpretation of the phrase. Madison asserted it amounted to no more than a reference to the other powers enumerated in the subsequent clauses of the same section; that, as the United States is a government of limited and enumerated powers, the grant of power to tax and spend for the general national welfare must be confined to the enumerated legislative fields committed to the Congress. In this view, the phrase is mere tautology, for taxation and appropriation are, or may be, necessary incidents of the exercise of any of the enumerated legislative powers. Hamilton, on the other hand, maintained the clause confers a power separate and distinct from those later enumerated, is not restricted in meaning by the grant of them, and Congress consequently has a substantive power to tax and to appropriate,

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limited only by the requirement that it shall be exercised to provide for the general welfare of the United States. Each contention has had the support of those whose views are entitled to weight. This court has noticed the question, but has never found it necessary to decide which is the true construction. Mr. Justice Story, in his Commentaries, espouses the Hamiltonian position. [Footnote 12] We shall not review the writings of public men and commentators or discuss the legislative practice. Study of all these leads us to conclude that the reading advocated by Mr. Justice Story is the correct one. While, therefore, the power to tax is not unlimited, its confines are set in the clause which confers it, and not in those of § 8 which bestow and define the legislative powers of the Congress. It results that the power of Congress to authorize expenditure of public moneys for public purposes is not limited by the direct grants of legislative power found in the Constitution.

But the adoption of the broader construction leaves the power to spend subject to limitations.

As Story says:

The Constitution was, from its very origin, contemplated to be the frame of a national government, of special and enumerated powers, and not of general and unlimited powers. [Footnote 13]

Again, he says:

A power to lay taxes for the common defence and general welfare of the United States is not, in common sense, a general power. It is limited to those objects. It cannot constitutionally transcend them. [Footnote 14]

The tax, the appropriation of the funds raised, and the direction for their disbursement, are but parts of the plan -- the means to an unconstitutional end. P. 297 U. S. 68.

