

CONTROLLING LEGAL PRINCIPLES

Free Exercise Clause Decision – The “Contemplation of Justice”
United States v. Bishop, 412 U.S. 346 (1973)



We continue to recognize that context is important in the quest for the word's meaning. See *United States v. Murdock, 290 U. S. 389, 290 U. S. 394-395 (1933)*. Here, as in *Spies*, the

"legislative history of the section[s] contains nothing helpful on the question here at issue, and we must find the answer from the [sections themselves] and [their] context in the revenue laws. [Footnote 6]"

In our complex tax system, uncertainty often arises even among taxpayers who earnestly wish to follow the law. The Court has said,

"It is not the purpose of the law to penalize *frank difference of opinion* or innocent errors made despite the

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exercise of reasonable care."

Spies, 317 U.S. at 317 U. S. 496.