

## CONTROLLING LEGAL PRINCIPLES

### *Free Exercise Clause Decision – The “Contemplation of Justice”* *Cheek v. United States, 498 U.S. 192 (1991)*



In the course of its instructions, the trial court advised the jury that, to prove "willfulness," the Government must prove the voluntary and intentional violation of a known legal duty, a burden that could not be proved by showing mistake, ignorance, or negligence.

The general rule that ignorance of the law or a mistake of law is no defense to criminal prosecution is deeply rooted in the American legal system. *See, e.g., 18 U. S. Smith, 5 Wheat. 153, 18 U. S. 182 (1820) (Livingston, J., dissenting); Barlow v. United States, 7 Pet. 404, 32 U. S. 411 (1833); Reynolds v. United States, 98 U. S. 145, 98 U. S. 167 (1879); Shevlin-Carpenter Co. v. Minnesota, 218 U. S. 57, 218 U. S. 68 (1910); Lambert v. California, 355 U. S. 225, 355 U. S. 228 (1957); Liparota v. United States, 471 U. S. 419, 471 U. S. 441 (1985) (WHITE, J., dissenting); O. Holmes, The Common Law 47-48 (1881).* Based on the notion that the law is definite and knowable, the common law presumed that every person knew the law. This common law rule has been applied by the Court in numerous cases construing criminal statutes. *See, e.g., United States v. International Minerals & Chemical Corp., 402 U. S. 558 (1971); Hamling v. United States, 418 U. S. 87, 418 U. S. 119-124 (1974); Boyce Motor Lines, Inc. v. United States, 342 U. S. 337 (1952).*

**The proliferation of statutes and regulations has sometimes made it difficult for the average citizen to know and comprehend**

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**the extent of the duties and obligations imposed by the tax laws.** Congress has accordingly softened the impact of the common law presumption by making specific intent to violate the law an element of certain federal criminal tax offenses.