

54. Act of June 10, 1922 (42 Stat. 634)

A second attempt to amend §§ 24 and 256 of the Judicial Code, relating to jurisdiction of district courts, by saving “to claimants for compensation for injuries to or death of persons other than the master or members of the crew of a vessel, their rights and remedies under the workmen’s compensation law of any State . . . ” held invalid on authority of *Knickerbocker Ice Co. v. Stewart*.

Washington v. Dawson & Co., 264 U.S. 219 (1924).

Concurring: McReynolds, McKenna, Holmes, Van Devanter, Sutherland, Butler, Sanford, Taft, C.J.

Dissenting: Brandeis

55. Act of June 2, 1924 (43 Stat. 313)

The gift tax provisions of the Revenue Act of 1924, applicable to gifts made during the calendar year, were held invalid under the Fifth Amendment insofar as they applied to gifts made before passage of the act.

Untermeyer v. Anderson, 276 U.S. 440 (1928).

Concurring: McReynolds, Sanford, Van Devanter, Sutherland, Butler, Taft, C.J.

Dissenting: Holmes, Brandeis, Stone

56. Act of February 26, 1926 (44 Stat. 70, § 302, in part)

Stipulation creating a conclusive presumption that gifts made within two years prior to the death of the donor were made in contemplation of death of donor and requiring the value thereof to be included in computing the death transfer tax on decedent’s estate was held to effect an invalid deprivation of property without due process.

Heiner v. Donnan, 285 U.S. 312 (1932).

Concurring: Sutherland, Van Devanter, McReynolds, Butler, Roberts, Hughes, C.J.

Dissenting: Stone, Brandeis

57. Act of February 26, 1926 (44 Stat. 95, § 701)

Provision imposing a special excise tax of \$1,000 on liquor dealers operating in States where such business is illegal, was held a penalty, without constitutional support following repeal of the Eighteenth Amendment.

United States v. Constantine, 296 U.S. 287 (1935).

Concurring: Roberts, Van Devanter, McReynolds, Sutherland, Butler, Hughes, C.J.

Dissenting: Cardozo, Brandeis, Stone

58. Act of March 20, 1933 (48 Stat. 11, § 17, in part)

Clause in the Economy Act of 1933 providing “. . . all laws granting or pertaining to yearly renewable term war risk insurance are hereby repealed,” held invalid to abrogate an outstanding contract of insurance, which is a vested right protected by the Fifth Amendment.