

or for possession of an unregistered firearm, as the statutory scheme abridges the Fifth Amendment privilege.

*Haynes v. United States*, 390 U.S. 85 (1968).

Concurring: Harlan, Black, Douglas, Brennan, Stewart, White, Fortas

Dissenting: Warren, C.J.

96. Act of August 16, 1954 (68A Stat. 867, Int. Rev. Code of 1954, § 7302)

Provision of tax laws providing for forfeiture of property used in violating internal revenue laws may not be constitutionally used in face of invocation of privilege against self-incrimination to condemn money in possession of gambler who had failed to comply with the registration and reporting scheme held void in *Marchetti v. United States*, 390 U.S. 39 (1968).

*United States v. United States Coin & Currency*, 401 U.S. 715 (1971).

Concurring: Harlan, Black, Douglas, Brennan, Marshall

Dissenting: White, Stewart, Blackmun, Burger, C.J.

97. Act of August 16, 1954 (ch. 736, 68A Stat. 521, 26 U.S.C. § 4371(1))

A federal tax on insurance premiums paid to foreign insurers not subject to the federal income tax violates the Export Clause, Art. I, § 9, cl. 5, as applied to casualty insurance for losses incurred during the shipment of goods from locations within the United States to purchasers abroad.

*United States v. IBM Corp.*, 517 U.S. 843 (1996).

Justices concurring: Thomas, O'Connor, Scalia, Souter, Breyer, and, Rehnquist, C.J.

Justices dissenting: Kennedy, Ginsburg

98. Act of July 18, 1956 (§ 106, 70 Stat. 570)

Provision of Narcotic Drugs Import and Export Act creating a presumption that possessor of marijuana knew of its illegal importation into the United States held, in absence of showing that all marijuana in United States was of foreign origin and that domestic users could know that their marijuana was more likely than not of foreign origin, unconstitutional under the Due Process Clause of the Fifth Amendment.

*Leary v. United States*, 395 U.S. 6 (1969).

Concurring specially: Black

99. Act of August 10, 1956 (70A Stat. 65, Uniform Code of Military Justice, Articles 80, 130, 134)

Servicemen may not be charged under the Act and tried in military courts because of the commission of non-service connected crimes committed off-post and off-duty which are subject to civilian court jurisdiction where the guarantees of the Bill of Rights are applicable.