windfall-profits tax of "Alaskan oil," defined geographically to include oil produced in Alaska (or elsewhere) north of the Arctic Circle. What is prohibited, the Court said, is favoritism to particular states in the absence of valid bases of classification. Because Congress could have achieved the same result, allowing for severe climactic difficulties, through a classification tailored to the "disproportionate costs and difficulties . . . associated with extracting oil from this region," [587] the fact that Congress described the exemption in geographic terms did not condemn the provision.

The Uniformity Clause therefore places no obstacle in the way of legislative classification for the purpose of taxation, nor in the way of what is called progressive taxation.[588] Furthermore, a taxing statute does not fail of the prescribed uniformity because its operation and incidence may be affected by differences in state laws.[589] For example, a federal estate tax law that permitted deduction for a like tax paid to a state was not rendered invalid by the fact that one state levied no such tax.[590]

Regulation by Taxation

Congress has broad discretion in methods of taxation, and may, under the Necessary and Proper Clause, regulate business within a state in order to tax it more effectively. For instance, the Court has sustained regulations regarding the packaging of taxed articles such as tobacco [591] and oleomargarine,[592] ostensibly designed to prevent fraud in the collection of the tax. It has also upheld measures taxing drugs [593] and firearms,[594] which prescribed rigorous restrictions under which such articles could be sold or transferred, and imposed heavy penalties upon persons dealing with them in any other way. These regulations were sustained as conducive to the efficient collection of the tax though, in some respects, they clearly transcended this ground of justification.

Even where a tax is coupled with regulations that have no possible relation to the efficient collection of the tax, and no other purpose appears on the face of the statute, the Court has refused to inquire into the motives of lawmakers and has sustained the tax

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[587] 462 U.S. at 85.

[588] Knowlton v. Moore, 178 U.S. 41 (1900).

[589] Fernandez v. Wiener, 326 U.S. 340 (1945); Riggs v. Del Drago, 317 U.S. 95 (1942); Phillips v. Commissioner, 283 U.S. 589 (1931); Poe v. Seaborn, 282 U.S. 101, 117 (1930).

[590] Florida v. Mellon, 273 U.S. 12 (1927).

[591] Felsenheld v. United States, 186 U.S. 126 (1902).

[592] *In re* Kollock, 165 U.S. 526 (1897).

[593] United States v. Doremus, 249 U.S. 86 (1919). *Cf.* Nigro v. United States, 276 U.S. 332 (1928).

[594] Sonzinsky v. United States, 300 U.S. 506 (1937).