> pouses the Hamiltonian position. We shall not review the writings of public men and commentators or discuss the legislative practice. Study of all these leads us to conclude that the reading advocated by Mr. Justice Story is the correct one. While, therefore, the power to tax is not unlimited, its confines are set in the clause which confers it, and not in those of § 8 which bestow and define the legislative powers of the Congress. It results that the power of Congress to authorize expenditure of public moneys for public purposes is not limited by the direct grants of legislative power found in the Constitution.[625]

By and large, it is for Congress to determine what constitutes the "general Welfare"[626] and "the Debts" of the United States. The Court accords great deference to Congress' decision that a spending program advances the general welfare,[627] and has even questioned whether the restriction is judicially enforceable.[628] The purpose of taxation need not be national in character, the Court having found that directing revenue from a federal processing tax on Philippine-produced coconut oil into the Philippine Treasury did not preclude a finding that the tax was for the general welfare.[629] Or, in *Helvering v. Davis*,[630] the Court upheld an excise tax on employers—the proceeds of which were not earmarked but were intended to provide funds for payments to retired workers—to be in the general welfare, the Tenth Amendment notwithstanding. Similarly, the power to pay the debts of the United States is broad enough to include claims of citizens arising based solely on obligations of rights and justice.[631]

As with its other powers, Congress may enact legislation "necessary and proper" to effectuate its purposes in taxing and spending. For instance, in upholding a law making it a crime to bribe state and local officials who administer programs that receive federal funds, the Court declared that Congress has authority "to see to it that taxpayer dollars . . . are in fact spent for the general welfare, and not frittered away in graft or on projects undermined when funds are siphoned off or corrupt public officers are derelict about

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[625] United States v. Butler, 297 U.S. 1, 65–66 (1936).

[626] So settled had the issue become that by the 1970s, attacks on federal grants-in-aid omitted any challenge on the broad level and relied instead on specific prohibitions, *i.e.*, the religion clauses of the First Amendment. Flast v. Cohen, 392 U.S. 83 (1968); Tilton v. Richardson, 403 U.S. 672 (1971).

[627] Id. at 207 (citing Helvering v. Davis, 301 U.S. 619, 640, 645 (1937)).

[628] Buckley v. Valeo, 424 U.S. 1, 90–91 (1976); South Dakota v. Dole, 483 U.S. 203, 207 n.2 (1987).

[629] Cincinnati Soap Co. v. United States, 301 U.S. 308 (1937).

[630] 301 U.S. 619 (1937).

[631] United States v. Realty Co., 163 U.S. 427 (1896); Pope v. United States, 323 U.S. 1, 9 (1944). For instance, the Court found that depositing tax revenue derived from a tax on the production of coconut oil in the Philippines in the Philippine Treasury was in pursuance of a moral obligation to protect and promote the welfare of the people of the islands. Cincinnati Soap Co. v. United States, 301 U.S. 308 (1937).