

*Jones v. Meehan*, 175 U.S. 1 (1899).

27. Act of August 27, 1894 (28 Stat. 553–60, §§ 27–37)

Income tax provisions of the tariff act of 1894. “The tax imposed by §§ 27 and 37, inclusive . . . so far as it falls on the income of real estate and of personal property, being a direct tax within the meaning of the Constitution, and, therefore, unconstitutional and void because not apportioned according to representation [Article I, § 2, clause 3], all those sections, constituting one entire scheme of taxation, are necessarily invalid” (158 U.S. 601, 637).

*Pollock v. Farmers’ Loan & Trust Co.*, 157 U.S. 429 (1895), and rehearing, 158 U.S. 601 (1895).

Concurring: Fuller, C.J., Gray, Brewer, Brown, Shiras, Jackson

Concurring specially: Field

Dissenting: White, Harlan

28. Act of January 30, 1897 (29 Stat. 506)

Prohibition on sale of liquor “to any Indian to whom allotment of land has been made while the title to the same shall be held in trust by the Government . . . ,” held a police regulation infringing state powers, and not warranted by the Commerce Clause, Article I, § 8, clause 3.

*Matter of Heff*, 197 U.S. 488 (1905), overruled in *United States v. Nice*, 241 U.S. 591 (1916).

Concurring: Brewer, Brown, White, Peckham, McKenna, Holmes, Day, Fuller, C.J.

Dissenting: Harlan

29. Act of June 1, 1898 (30 Stat. 428)

Section 10, penalizing “any employer subject to the provisions of this act” who should “threaten any employee with loss of employment . . . because of his membership in . . . a labor corporation, association, or organization” (the act being applicable “to any common carrier . . . engaged in the transportation of passengers or property . . . from one State . . . to another State . . . ,” etc.), held an infringement of the Fifth Amendment and not supported by the Commerce Clause.

*Adair v. United States*, 208 U.S. 161 (1908).

Concurring: Harlan, Brewer, White, Peckham, Day, Fuller, C.J.

Dissenting: McKenna, Holmes

30. Act of June 13, 1898 (30 Stat. 448, 459)

Stamp tax on foreign bills of lading, held a tax on exports in violation of Article I, § 9.

*Fairbank v. United States*, 181 U.S. 283 (1901).

Concurring: Brewer, Brown, Shiras, Peckham, Fuller, C.J.

Dissenting: Harlan, Gray, White, McKenna