

final decision was rendered on the 20th of May. By a vote of five to four it was held that the income tax was a direct tax, that as such it could be imposed only by apportionment among the States according to population, and that as the law made no such provision the tax was therefore invalid. This reversed the previous position of the Court¹ that an income tax was not a direct tax within the meaning of the Constitution, but that it was an excise. This decision was the subject of much bitter comment which, however, scarcely exceeded in severity the expressions used by members of the Supreme Court who filed dissenting opinions. Justice White was of the opinion that the effect of this judgment was "to overthrow a long and consistent line of decisions and to deny to the legislative department of the Government the possession of a power conceded to it by universal consensus for one hundred years." Justice Harlan declared that it struck "at the very foundation of national authority" and that it gave "to certain kinds of property a position of favoritism and advantage inconsistent with the fundamental principles of our social organization." Justice Brown hoped that "it may not prove the first step towards the

¹ *Springer vs. United States*, 102 U. S. 586.