

Landmark Supreme Court Cases and the Constitution: *McCullough v. Maryland* (1819)



1. Maryland imposed a tax on Baltimore branch of the National Bank of the United States. The cashier refused to pay the tax.

2. Sections which could be underlined:

The Congress shall have power to lay and collect taxes, duties, imposts and excises, to pay the debts and provide for the common defense and general welfare of the United States...

To borrow money on the credit of the United States;...

To coin money, regulate the value thereof,...

To raise and support armies, but no appropriation of money to that use shall be for a longer term than two years....

To provide and maintain a navy; and to exercise like authority over all places purchased by the consent of the legislature of the state in which the same shall be, for the erection of forts, magazines, arsenals, dockyards, and other needful buildings; Students will most likely say that a bank would be required in order for Congress to perform these functions.

3. The Court ruled that the establishment of a national bank was constitutional, as it was necessary and proper in order for Congress to carry out its responsibilities. It was "within the letter and the spirit" of the Constitution. Further, Maryland could not tax the federal bank.

4. The ruling expanded federal power by allowing Congress to take actions which were not expressly listed in Article I, Section 8 nor expressly prohibited by Article I Section 9. The ruling's description of what kind of actions can be justly implied, however, restricts the scope of the Necessary and Proper Clause to those laws that are "within the scope of the constitution, and all means which are appropriate, which are plainly adapted to that end, which are not prohibited, but consist with the letter and spirit of the constitution..."