

CHAPTER 5: MALTOTIER

- 105 **Biblical census.** Exodus 38:26, Numbers 1:46, and Numbers 26:51; Rabbi Nosson Scherman, *The Chumash, The ArtScroll Series*, (Brooklyn: Mesorah Publications, 1993, 1994), 726 FN 1-19; Aryeh Kaplan, *The Living Torah*, (Brooklyn: Maznaim Publishing, 1981) 103 FN 23:15 (Hammurabi). The collections were for the upkeep and maintenance of the Tabernacle. Shekels in the Bible refers to a weight measure. A shekel was about 0.8 ounces of silver. Coins were not invented until around 500 BCE by the Lydians who lived on the west coast of Turkey.
- 105 **to pay the census tax.** Luke 2:1-7; *The Gospel of Luke*, Translated with an Introduction and Interpretation by William Barclay (Philadelphia: The Westminster Press, 1975), 20.
- 106 **England taxed Jews.** Max L. Margolis and Alexander Marx, "A History of the Jewish People (Philadelphia: Jewish Publication Society, 1927), 384-391, 398-400.
- 107 **Spanish tax collection.** Benzion Netanyahu, *The Origins of the Inquisition in Fifteenth Century Spain* (NY: Random House, 1995), 70-71, 1045, 1087-1092.
- 107 **Polish nobility.** Margolis/Marx, 551-557; Heinrich Graetz, *History of the Jews* (Philadelphia: Jewish Publication Society of America, 1895 (1956 reprint)), vol. V, 3-6; Paul Johnson, *A History of the Jews* (NY: Harper & Row, 1987), 250-260.
- 108 **Jewish councils.** Isaiah Trunk, *Judenrat: The Jewish Councils in Eastern Europe Under Nazi Occupation*, (NY: Macmillan Publishing Co., 1972; NY: Stein and Day, 1977), 236-243.
- 108 **Turkey.** Faik Ökte, *The Tragedy of the Turkish Capital Tax*, translated from the Turkish *Varlik Vergisi Faciasi* by Geoffrey Cox (London; Wolfboro, NH: Croom Helm, 1987). Ökte played a leading role in both the assessment and administration of the capital levy. David Joufaian, "The Ultimate Death Tax," 108 TNT 951 (22 Aug 2005); C.L. Sulzberger, NYT: "Turkey is Uneasy Over Capital Levy" (9 Sept. 1943, 20), "Premier Defends New Turkish Tax" (10 Sep 1943, 8), "Turkish Tax Kills Foreign Business" (11 Sep 1943, 7), "Ankara Tax Raises Diplomatic Issues" (12 Sep 1943, 46).
- 109 **Koran, 9:29, the jizya** (retribution) tax in retribution for obstinacy in refusing to accept Islam. Hamas intends to implement a jizya tax should they ever establish Palestine. "Odd Allies, Bethlehem Mayor Courts Hamas," WSJ, 23 Dec 2005, A1.
- 110 **Salt Taxes.** Mark Kurlansky, *Salt: A World History* (NY: Walker and Company, 2002), 226, 233; James P. Collins, *Fiscal Limits of Absolutism: Direct Taxation in Early Seventh-Century France*, (University of California Press, 1988), 17 (France bankrupts); Michael Kwass, *Privilege and the Politics of Taxation in Eighteenth-Century France* (NY: Cambridge University Press, 2000), 1 (contributions publiques), 47, 208 (French debt and American Revolution); *A Compendious History of the Taxes of France, and the Oppressive Methods of Raising Them* (London: Richard Baldwin, 1694), 9-15; Barbara W. Tuchman, *Distant Mirror: The Calamitous Fourteenth Century*, (NY: Alfred A. Knopf, 1978), 15, 142 (inverted four, five and ten percent rates).

- 110 **“salary” derives from “salt.”** Roman soldiers received payments in salt, called a *salarium*, hence the modern term salary. “Despite Big Health Concerns, Food Industry Can’t Shake Salt,” *WSJ*, 25 Feb 2005, A1; Claude Maneron, *Twilight of the Old Order* (NY: Alfred A. Knopf, 1977), (304, 1355 salt tax and origin of “salary”: *sel*, salt; *saler*, to salt; *salairé*, salary), (227-230, Lavoisier); Will and Ariel Durant, *The Story of Civilization: Part IX, The Age of Voltaire* (NY: Simon & Schuster, 1965), 531-536.
- 110 **Confederate...death compensation.** *The Confederate Records of the State of Georgia, vol. II: State Papers of Governor Joseph E. Brown, 1860 to 1865* (Atlanta: Chas. P. Boyd, 1909). Over 100 pages of this 700-page book are devoted to the difficulty procuring salt. Prior to the Civil War, salt had been brought to the South by English vessels which used salt as ballast and sold it for one-fourth cent per pound. At that low rate, the South did not develop saline resources. Six months after the start of War, salt which had sold for 50 cents per 50 pound sack fetched \$6 in Richmond and \$8 in Raleigh — and it got much worse. Louise Biles Hill, *Joseph E. Brown and the Confederacy* (Chapel Hill: University of North Carolina Press, 1939), 112-116, referencing Ella Lonn, *Salt as a Factor in the Confederacy*, (NY: Walter Neale, 1933); Kurlansky, 257-275.
- 112 **a billion livres.** Will and Ariel Durant, *The Story of Civilization, Part X, Rousseau and Revolution* (NY: Simon & Shuster, 1967), 858-872, 872; Paul Kennedy, *The Rise and Fall of the Great Powers* (NY: Random House, 1987), 84. A billion livres appears to be at least \$400 million today.
- 112 **Boston Tea Party.** Richard N. Rosenfeld, *American Aurora* (NY: St. Martin Press, 1997), 246-247; Samuel Eliot Morison and Henry Steele Commager, *The Growth of the American Republic* (NY: Oxford University Press, 1962), vol. 1, 175-176; Andrew Preston Peabody, “Boston Mobs Before the Revolution,” *The Atlantic Monthly*, Sep 1888, 321-333; Joseph Thorndike, “A Tax Revolt or Revolting Taxes?” 2005 TNT 243-2 (14 Dec 2005); Benson J. Lossing, “The Boston Tea Party,” *Harper’s*, Dec 1851.
- 112 **tariff on salt.** *Tariff Acts passed by the Congress of the United States From 1789 to 1895* (Washington: Govt. Printing Office, 1896), 12 (Tariff of 1790), 38 (Tariff of 1797), 47 (Tariff of 1813), 79 (Tariff of 1830); Dall W. Forsythe, *Taxation and Political Change in the Young Nation 1781 - 1833* (NY: Columbia Univ. Press, 1977) 68 (\$500,000); Kurlansky, 245 (Erie Canal salt tax); Thomas Hart Benton, *Thirty Years’ View* (NY: D. Appleton and Company, 1854), vol. 1, 142-148, 154-157, 714-717. Benton blamed U.S. tax for salt costing 300 percent extra. In 1829, the U.S. imported 6 million bushels worth \$715,000. The tax was 20 cents per bushel, or \$1.2 million. Merchants’ profit at 50 percent increased the price another \$600,000. The tax encouraged the false presumption that 56 lbs. of salt comprised a bushel, instead of the true weight of 84 lbs., thus adding another \$450,000 to the cost. So, the total tax effect added \$2.25 million to a \$715,000 product.
- 113 **Gandhi’s Salt March.** Mohinder Singh, “The Story of Salt,” *Gandhi Marg*, Vol. 24, No. 3 (Oct-Dec 2002); Kurlansky, 343-353.

- 114 **King Leopold.** Adam Hochschild, *King Leopold's Ghost* (NY: Houghton Mifflin Company, 1998), 158-159 (uses for rubber), 117 (interlocking directorates and taxes), 277 (profit); John de Courcy MacDonnell, *King Leopold II, His Rule in Belgium and the Congo* (NY: Negro Universities Press, 1969; reprinted from London: Cassell and Company, 1905). A satirical and factual account was written by Mark Twain, *King Leopold's Soliloquy: A Defense of His Congo Rule* (Boston: P.R. Warren Co., 1905); Arthur Conan Doyle wrote a comprehensive document, *The Crime of the Congo* (NY: Doubleday, Page & Company, 1909); C.C. Regier, *The Era of the Muckrakers* (Gloucester, MA: Peter Smith, 1957; reprinted from Univ. N. Carolina Press, 1932), 187; Robert E. Park wrote a three article series for *Everybody's*: "A King in Business" (Nov 1906, 624 - 633), "The Terrible Story of the Congo" (Dec 1906, 763 - 772), "The Blood-Money of the Congo" (Jan 1907, 60 - 70). "King Leopold Denies Charges Against Him," NYT, 11 Dec 1906, 5; Letter from Gov. Wahis, *Times* (London), 31 May 1897, 12 (Leopold's Congo Governor denied all accusations, except admitting one village "having refused to pay the tax, had to be repressed in October 1896. The inhabitants resisted and lost a certain number of men."); "Belgian Rule on the Congo," WSJ, 9 Feb 1907, 6. Joseph Conrad's novel, *Heart of Darkness* is based on the evils Leopold visited upon the "heart of Africa."
- 115 **taxing all commerce.** "The Congo Free State," *Times* (London), 20 Mar 1891, 13 (taxes on all commerce); *Times* (London), 5 Jul 1902, 7 (Leopold signs decree remitting 50 percent of taxes from religious, charitable, and scientific institutions in the Free State).
- 115 **U.S. participated.** "The Congo Free State," NYT, 26 May 1885, 5 (Sanford on conference); "The President's Message," NYT, 9 Dec 1885, 4; John A. Kasson, "The Congo Conference and the President's Message," *North American Review*, Feb 1886, 119 - 133; "Bank Scandal in France," NYT, 11 May 1890, 1 (repress slave trade, impose tariff).
- 117 **loudest exultation.** Charles Adams, "On Replacing the Federal Income Tax," *Hearings before the Committee on Ways and Means*, 6-8 Jun 1995, Serial 104-28, 172; Edwin R.A. Seligman, *The Income Tax* (NY: The Macmillan Company, 1911), 113. Britain's chancellor of the exchequer is equivalent to a minister of finance or secretary of the treasury.
- 117 **Italian ghetto income tax.** Exhibit in Museum of Taxation, Jerusalem, Israel.
- 118 **no Passover.** Seligman, 105 FN3, citing "A Letter Addressed by Col. John Grey to a Member of the House of Commons on the Subject of the Liability of the Pay of the Officers of the Navy and Army to the Tax upon Property," London, 1810, 28-29. Britain's early income tax was part of the property tax act.
- 118 **Biblical plagues.** "A Plague on 'Em Anyway," WSJ, 20 Nov 1957, 14.
- 118 **Whiskey Tax Rebellion.** Randolph Paul, *Taxation in the United States* (Boston: Little, Brown and Company, 1954), 6; "Duties on Distilled Spirits imported into, and distilled in the United States," 1 Stat. 199, Ch. XV, Secs. 14 - 15 (3 Mar 1791); William Hogeland, *The Whiskey Rebellion* (NY: Scribner, 2006); "George Washington, Whiskey Entrepreneur," WSJ, 21 Feb 2007, D8.

- 119 **Section 7421.** *Cong. Globe*, 39th Cong., 2nd Sess., 1933 (1 Mar 1867), amendment to §10, of H.R. 1161. The word, “any [tax]” was added in 1874. J.S. Seidman, *Seidman’s Legislative History of Federal Income Tax Laws, 1938 - 1861*, (NY: Prentice-Hall, 1938), 1053.
- 119 **summary and stringent.** *In re State Railroad Tax Cases*, 92 US 575, 614-615 (1875); §6214 gives the Tax Court the power to increase a deficiency above what IRS has assessed.
- 119 **hostile judiciary.** *Cheatham v U.S.*, 92 US 85 (1875).
- 119 **eulogizing him.** *Cong. Globe*, 41st Cong., 2nd Sess., 14 Dec 1869, 111-120 (Senate), 129-134 (House).
- 120 **place beside the great Generals.** Charles A. Jellison, *Fessenden of Maine, Civil War Senator* (Syracuse University Press, 1962), 191, citing *New York Tribune*, 4 Mar 1865.
- 120 **Fessenden believed...administrative matter.** *Cong. Globe*, 39th Cong., 2nd Sess., 1933 (1 Mar 1867); *South Carolina v Regan*, 465 US 367 (1984), discusses the legislative history.
- 121 **Grant and Sherman were stopped.** Francis Fessenden, *Life and Public Services of William Pitt Fessenden* (Houghton, Mifflin and Company, 1907; reprinted New York: Da Capo Press, 1970), vol. I, 313-374.
- 121 **supplies were “ample.”** William Tecumseh Sherman, *Memoirs of General W.T. Sherman* (NY: Literary Classics of the United States, 1990), 570, 612.
- 121 **Clausewitz’ advice.** “[I]n an area of average population density — say 2,000 to 3,000 per 25 square miles — a force of 150,000 combatants can live off the local inhabitants and communities within a very small area for a day or two, which will not preclude its fighting as a unit — in other words, it is possible to provision such a force without depots and other preparations on an uninterrupted march.” Carl von Clausewitz, *On War* (pub. 1832), Book 5, Chapter 14, “Maintenance and Supply.”
- 121 **drafted the Fourteenth Amendment.** Joseph Martin Herson, *Profiles in Character*, (Armonk, NY: M.E. Sharpe, 1997), 58-96.
- 121 **Edmund G. Ross.** “Historic Moments: The Impeachment Trail,” *Scribner’s Magazine*, XI (Apr 1892), 519-524; Ralph J. Roshe, “The Seven Martyrs?” *American Historical Review*, LXIV (Jan 1959) 323-330.
- 121 **the law was the law.** Jellison, 47.
- 122 **Congressional mandate.** Senator Aaron A. Sargent, “Report of the Joint Special Committee to Investigate Chinese Immigration,” Senate Reports v. 3 n. 689, 44th Cong., 2d Sess. (*Congressional Information Service*, Serial Set No. 1734, Fiches 1-14), iv, 38 (27 Feb 1877).
- 122 **Foreign Miners License Tax.** William C. Fankauser, *A Financial History of California: Public Revenues, Debts, and Expenditures* (Berkeley: University of California Press, 1913), 135-137, 159-160, 199-200; Josiah Royce, *California from the Conquest in 1846 to the Second Vigilance Committee in San Francisco*, (Boston: 1886), 356-368, (reprinted Peregrine Publishers Inc, Santa Barbara,

- 1970, 281-290, “The Warfare Against the Foreigners”); Charles Howard Shinn, *Mining Camps: A Study in American Frontier Government* (NY: Alfred A. Knopf, 1948, reprint of 1884 work), 203, 264; *The People ex rel. Attorney General v Naglee*, 1 Cal 232, 253 (Dec 1850); *Ex Parte Ah Pong*, 19 Cal 106 (Oct 1861); *U.S. v Jackson*, 26 F.Cas. 563 (1874), citing 12 *Statutes of California* 449 (1861). Idaho Territory and other places influenced by California enacted similar anti-Chinese foreign miners taxes. “The Burlingame Treaty and Anti-Chinese Laws,” NYT, 9 Nov 1869, 4; Liping Zhu, *A Chinaman’s Chance: The Chinese on the Rocky Mountain Mining Frontier* (Niwot, CO: Univ. Press of Colorado, 1997), 47.
- 122 only collected from the Chinese. Sargent, 482, 1108.
- 123 Chinese Police Tax. 13 *Statutes of California* 462 (1862), Chapter 339.
- 123 racist bills. 6 *Statutes of California* 194 (1855), Chapter 153; 9 *Statutes of California* 295 (1858), Chapter 313, Chapter 316; “Passage of the Anti-Coolie Bills in the Senate,” *San Francisco Chronicle*, 2 Mar 1870, 1; 18 *Statutes of California* 330 (1869-1870), Chapter 230, Chapter 231.
- 124 Ogden Hoffman. *U.S. v Jackson*, 26 Fed. Cas. 563 (No. 15,459), 1874 U.S. App. LEXIS 1541, 3 Sawyer 59 (C.C.D. Calif., 1874 — the date is likely a scrivener’s error because the case was argued in January 1871; *San Francisco Chronicle*, 7 Jan 1871), Files 572, 583 (National Archives, San Francisco branch); Charles J. McClain, *In Search of Equality: The Chinese Struggle Against Discrimination in Nineteenth-Century America* (University of California Press, 1994), 30-41, also credits the 1868 Burlingame Treaty (which allowed free immigration from China), the 1870 Civil Rights Act, and *U.S. v Thomas W. Breeze* (C.C.D. Cal., 1871) File 709 (National Archives, San Francisco branch). There is misinformation over when the tax ceased. The *Los Angeles Times* (18 Nov 1896, p. 6) says it was “1869 when it was declared by Judge Hoffman to be unconstitutional under the fourteenth amendment.” A display on the third floor of California’s Capitol Building in Sacramento says “declared unconstitutional in 1870.” It’s not that Hoffman championed the Chinese cause, because he once declared, “unrestricted immigration of the Chinese to this country is a great and growing evil...it will be a menace to our peace and even to our civilization” (*Parrot*, 1 F. 481 at 498). Rather, despite his anti-Chinese orientation, he enforced economic rights and should not be seen as a defender of racial equality. Thomas Wuil Joo, “New ‘Conspiracy Theory’ of the Fourteenth Amendment: Nineteenth Century Chinese Civil Rights Cases and the Development of Substantive Due Process Jurisprudence,” *University of San Francisco Law Review*, vol. 29, no. 2 (Winter 1995), 364 - 370.
- 124 Coca-Cola. War Revenue Act of 1898, §20; *Coca Cola Company v Henry A. Rucker, Collector of Internal Revenue*, USDC Atlanta, General Index Cases, Box 415, File No. 10042, 1902 (National Archives Southeast Region, Morrow, Georgia), aff’d per curiam, 117 F. 1006 (CA-5, 10/21/1902), 125 F. 1004 (CA-5, 10/17/1903). There’s a list of juror names and alternates in the trial record, but no

indication of their race. “Say It Is Not Medicine,” AC, 17 Apr 1900, 10; “Mistrial in Coca Cola Case,” AC 15 Jun 1901, 11; Frederick Allen, *Secret Formula* (NY: Harper Collins, 1994), 41-46; Luke Dittrich, “Paper Trail,” *Atlanta Magazine*, Jul 2005, 94-105, 95. Justice Oliver Wendell Holmes recounted the history of Coca-Cola’s cocaine ingredient and that the cola nut (actually, the kola seed) was used to furnish caffeine. For many years, the drink was advertised as an “ideal nerve tonic and stimulant,” *Coca-Cola Co. v Koke Co. of America*, 254 US 143 (1920). Coca-Cola also won a battle in 1916 with the Food and Drug Administration which argued that the 78 milligrams of caffeine in an 8-ounce glass was injurious to health, *U.S. v Forty Barrels and Twenty Kegs of Coca Cola*, 241 US 265 (1916). Today, an 8-ounce serving of Coca-Cola Classic contains 23 milligrams of caffeine.

- 125 **collector twice appealed.** There were actually three Coca-Cola trials. The first dealing with the \$10,885.76 tax ended in a June 1901 mistrial as the jury deadlocked. Coca-Cola then raised the stakes by instituting a second suit for a refund of \$29,502 tax paid from 7 August 1899 to 17 June 1901. In the second trial for \$10,885.76 in February 1902, the jury ruled in Coca-Cola’s favor. This was followed by a third trial in December 1902 on the \$29,502 tax where the judge directed a verdict in favor of Coca-Cola, with a jury to determine the exact amount payable. Both verdicts were appealed and denied. “Mistrial in Coca Cola Case,” AC, 15 Jun 1901, 11; “Coca Cola Jury Stood Nine to Three,” AC, 16 Jun 1901, 5; “Government Again Sued,” AC, 10 Sep 1901, 9; “Stamps Are Not Required,” AC, 2 Feb 1902, 7; “Uncle Sam Loses in Lengthy Suit,” AC, 22 Oct 1902, 9 (Gov’t loses appeal of \$10,858.76 case); “Coca-Cola Company Won,” AC, 17 Dec 1902, 7; “Coca-Cola Case is Postponed,” AC, 27 Jan 1903, 12; “Verdict Given Coca-Cola Co.,” AC, 11 Feb. 1903, 7.
- 125 **Waleska.** Mark Bixler, “Ubiquitous Coke once contraband,” *AJC*, 23 Aug 1998, D1.
- 125 **Henry Rucker.** Clarence A. Bacote, “Negro Officeholders in Georgia Under President McKinley,” *Journal of Negro History*, vol. 44, no. 3 (Jul 1959), 217-239; “Pre-1925 newspaper clippings and official documents,” Long-Rucker-Aiken Papers, Series II, Subseries I, Box 2, MSS 468, Kenan Research Center, Atlanta History Center Archives; “Black Georgians in History: Henry Rucker: Republican Leader, Federal Tax Collector,” AC, 7 Feb 1989; “Black Georgians In History — Part 5: Henry A. Rucker,” *AJ*, 7 Feb 1974, 1A; “Rucker Succumbs to Long Illness,” *Atlanta Georgian*, 12 May 1924 (carried Georgia delegation in 1896); “Thrilling Story of the Hanging,” AC, 21 Jul 1897, 1 (rumor of Rucker’s appointment was printed on July 20, p. 7, and “The Forthcoming Triumph of Barber Rucker,” on July 22, p. 5); “H.A. Rucker is Collector,” *AJ*, 23 Jul 1897, 1 (Georgia delegation called upon the President [to] protest); “Atlanta Vexed Over Rucker,” *NYT*, 31 Jul 1897, 7; “No Cause for Complaint,” (editorial) AC, 24 Jul 1897, 4; “Georgia’s Famous Negro Triumvirate,” and “White Faction Angry At McKinley,” *AJ*, 31 Jul 1897, 5; “Revenue Men Resign Jobs,” *Atlanta Journal*,

- 5 Aug 1897. Owning a barber shop was apparently a path to affluence. Former slave Alonzo Herndon who founded Atlanta Life Insurance Company and became the South's first black millionaire, owned a five-chair shop in 1896. *Atlanta Magazine*, Dec 2005, 316.
- 126 **Loftin**. "Two Sides to the Loftin Shooting," AC, 18 Sept 1897.
- 128 **opium**. *Nigro v U.S.*, 276 US 332 (1928); A nominal excise tax on heroin began in 1899. Lillian Doris, *The American Way in Taxation: Internal Revenue 1862 - 1963* (NY: Prentice-Hall, 1963), 22.
- 128 **separate tax on marijuana**. IRC (1939) §2590; IRC (1954) §4711, §4712; repealed in 1970 by PL 91-513, §1101(b)(3)(A).
- 128 **manufacture of a certain beverage**. "Federal Legislation of 1930," 17 *ABA Journal* 95, 96 (Feb 1931); IRC (1939) §2551(b).
- 128 *Timothy F. Leary v U.S.*, 395 US 6 (1969); "High Court Frees Leary; Voids 2 Marijuana Laws," NYT, 20 May 1969, 1.
- 128 **Jonathan Swift**. *Gulliver's Travels*, Book 3, Chapter VI; Billy Hamilton, "Of Vice and Men — Texas's Strip Club Tax," STT, 12 Feb 2008. A Travis County judge ruled the tax unconstitutional. The state promised to appeal. "Judge strikes down \$5 strip club fee," *Houston Chronicle*, 28 Mar 2008.
- 128 **Arizona marijuana taxes**. *Daily Tax Report*, 28 Mar 1996, H1; "Meet Arizona's Happiest Taxpayers," NYT, 6 Oct 1996, 4; "America's Wackiest Taxes," CNN/Money, 22 Feb 2005 [<http://money.cnn.com/2005/02/18/pf/taxes/strangetaxesupdate>].
- 129 **alternative fuels**. "If You Paid Half Price For That New SUV, You Must Be in Arizona," WSJ, 26 Oct 2000, A1.
- 129 **bail bonds**. Tennessee Code Ann. §67-4-803 (bail bond tax), §67-4-602 (litigation tax), §16-18-605 (municipal litigation tax).
- 129 **Window Tax**. "Making History - Programme 3: Hearth tax and window tax," BBC Radio 4, 15 Apr 2003. [www.bbc.co.uk/education/beyond/factsheets/makhist/makhist7_prog3c.shtml (visited 12/2/2005)]; Richard N. Rosenfeld, *American Aurora* (NY: St. Martin Press, 1997), 186, 608-609; Randolph Paul, *Taxation in the United States* (Boston: Little, Brown and Company, 1954), 6; 1 Stat. 580, Ch. LXX, §9 (9 Jul 1798) and 1 Stat. 597, Ch. LXXV (14 Jul 1798).
- 130 **John Fries**. William Watts Hart Davis, *The Fries Rebellion 1798 - 1799* (Doylestown, PA: Doylestown Publishing Company, 1899); William H. Rehnquist, *Grand Inquests: The Historic Impeachments of Justice Samuel Chase and President Andrew Johnson* (NY: William Morrow and Company, 1992) 48-49, 95-62; William H. Rehnquist, "Remarks of the Chief Justice," Symposium on Judicial Independence, University of Richmond, T.C. Williams School of Law, 21 Mar 2003.
- 130 **Beard Tax**. Charles Mackay, *Extraordinary Popular Delusions and the Madness of Crowds* (NY: Farrar Straus and Giroux, 1932; reprint of 1841 and 1851 London editions), 351-353.
- 131 **Thomas Friedman**, "In Oversight We Trust," NYT, 28 Jul 2002, 4.13.
- 131 **French and Spanish laws**. Roberto Casas Alatrsto, "Accounting in Mexico," JoA, Mar 1937, 197.

- 132 **Arab countries.** Gerald T. Ball and Frank J. Walsh, “Tax Consequences of U.S. Investments in Select Middle Eastern Countries,” 37 *NYU Institute on Federal Income Taxation* (1979), chapter 8.
- 132 **Winston Churchill.** “How Winston Churchill fought Inland Revenue on wartime ‘second front’,” *Sunday Telegraph*, 4 Jan 2004.
- 132 **Rolling Stones.** “Rolling Stones Protest Taxes, Cancel Gigs,” 89 *JTax* 64 (Jul 1998); “Stingy Stones avoid tax on £240m fortune,” *Daily Mail*, 1 Aug 2006.
- 133 **national pastime.** “Italy Facing Tax-evasion Crisis,” *Public Accounting Report*, 15 Aug 1990, 4; “Italy Goes After Tax Cheats (Again),” *WSJ*, 9 Nov 1992, A7; “Unhappy Returns: In Italian Crackdown, Tax Cheats Get the Boot,” *WSJ*, 28 Jun 2007, A1.
- 133 **pandemic in New York.** Mayor Ed Koch, “Taxpayers’ Obligations,” *The Jewish Press*, 1 Dec 1989, 28A; “New York Battles Car License Fraud,” *NYT*, 17 May 1987, 1.
- 134 **The Judicial Tax.** *Jenkins v Missouri*, 672 F.Supp. 400 (W.D. Mo., 1987), 855 F.2d 1295 (CA-8, 1988), 495 US 33 (1990), 11 F.3d 755 (CA-8, 1993), 515 US 70 (1995); Paul J. Collins, “Taxation by Judicial Decree: *Missouri v. Jenkins*,” 44 *Tax Lawyer* 1141 (Summer 1991); Stephanie Simon, “High Cost for Low Grades; Kansas City’s schools spent heavily some say frivolously in a futile attack on segregation and test failures,” *LAT*, 18 May 2001, A1; Paul Ciotti, “Kansas City Proves Money Isn’t the Answer; Schools: The \$1.6 billion spent hasn’t reversed the downward trend because good teachers were not the priority,” *LAT*, 27 Mar 1996, 9; David G. Savage, “Ruling on Affirmative Action; Court Deals Blow to School Desegregation Rules,” *LAT*, 13 Jun 1995, 15; Joan Biskupic, “Desegregation Remedies Rejected; Justices Say School Solutions Must Address Specific Discrimination,” *WP*, 13 Jun 1995, A1; Edward Felsenthal, “Parts of School-Desegregation Plan Killed — High Court Decision Seeks To End Federal Judges’ Supervision of Programs,” *WSJ*, 13 Jun 1995, A2; “A costly quest for Racial Balance Kansas City’s attempt to integrate schools poses test for court and urban education,” *Christian Science Monitor*, 10 Jan 1995, 1.
- 135 **Robert Moses.** Robert A. Caro, *The Power Broker: Robert Moses and the Fall of New York* (NY: Alfred A. Knopf, 1974); Cleveland Rodgers, “Robert Moses, An Atlantic Portrait,” *Atlantic Monthly*, Feb 1939; Robert Moses, “Slums and City Planning,” *Atlantic Monthly*, Jan 1945, 63-68; “The World That Moses Built,” *The American Experience*, WGBH-TV (Boston: PBS Video, 1988); “Shows Try to Renovate Moses’ Reputation,” *WSJ*, 14 Mar 2007.
- 139 **Port Authority...public transit.** Port Authority excused from funding public transit: *United States Trust Co. v New Jersey*, 431 US 1 (1977).

CHAPTER 6: TAX ‘EM, MY BOY, TAX ‘EM

- 140 “Tax ‘em, my boy, tax ‘em,” is attributed to correspondence dated November 16, 1934 from Felix Frankfurter to William O. Douglas who five years later were both appointed associate justices on the U.S. Supreme Court. It reflected the New