

Pierce Vs. United States

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Court : US Supreme Court

Decided On : Feb-24-1914

Appeal No. : 232 U.S. 292

Appellant : Pierce

Respondent : United States

Judgement :

Pierce v. United States - 232 U.S. 292 (1914)

U.S. Supreme Court Pierce v. United States , 232 U.S. 292 (1914)

Pierce v. United States (No. 2)

No. 65, 624

Argued January 6, 7, 1914

Decided February 24, 1914

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ERROR TO THE CIRCUIT COURT OF THE UNITED STATES

FOR THE SOUTHERN DISTRICT OF NEW YORK

SYLLABUS

Decided on authority of *Pierce v. United States, ante*, p. [232 U. S. 290](#) .

190 F. 359 reversed.

The facts are stated in the opinion.

MR. CHIEF JUSTICE WHITE delivered the opinion of the Court.

These cases concern the right to recover a tax on the yacht *Yacona*, becoming due on the first of September, 1910. The complaint filed by the United States in No. 65 was in substance like that filed in the previous cases, and the answer in effect set up the same defenses, especially the defense relating to the nonuse of the yacht. The case, by stipulation, was submitted to the court without a jury, a finding of facts was made which distinctly established

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the nonuse during the taxing year, and the court gave a judgment for the tax, although it rejected the interest, upon the same construction of the act which it applied in the previous cases. The certificate in this as in the other cases is here in consequence of error prosecuted by the United States to the circuit court of appeals because of the rejection of the interest claimed. Treating this case as we treated the others, and applying the construction in those cases given, it follows that the judgment in this case must be reversed.

And it is so ordered.