

**Knights Vs. Jackson**

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**Court :** US Supreme Court

**Decided On :** Oct-16-1922

**Appeal No. :** 260 U.S. 12

**Appellant :** Knights

**Respondent :** Jackson

**Judgement :**

Knights v. Jackson - 260 U.S. 12 (1922)

U.S. Supreme Court Knights v. Jackson, 260 U.S. 12 (1922)

**Knights v. Jackson**

**No. 167**

**Argued October 3, 1922**

**Decided October 16, 1922**

**260 U.S. 12**

*ERROR TO THE SUPREME JUDICIAL COURT*

*OF THE STATE OF MASSACHUSETTS*

## SYLLABUS

The objection that a tax on a special class of persons and property for a public purpose by which they are not benefited is a taking of property without due process of law in violation of the Fourteenth Amendment does not apply to the general income tax of Massachusetts (Acts, 1916, c. 269, 2, 5(b), as amended, 1919, c. 324, 1) and use of funds so derived (Acts, 1919, c. 363) to reimburse cities and towns for increase of educational salaries. P. [260 U. S. 14](#) .

237 Mass. 493 affirmed.

Error to a judgment of the Supreme Judicial Court of Massachusetts dismissing a petition for mandamus.

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MR. JUSTICE HOLMES delivered the opinion of the Court.

In Massachusetts, taxes of a kind that used to be imposed by the cities and towns now are imposed and collected by the Commonwealth and afterwards distributed to the cities and towns to be expended for various public purposes. In this way are collected and distributed, with necessary exceptions, taxes upon the interest from debts, dividends from stock and from partnerships, Gen. Acts 1916, c. 269, 2, and upon the excess over \$2,000 per annum of income derived from professions and business, again with necessary exceptions, *id.*, 5( *b* ), both as amended. *Dane v. Jackson*, [256 U. S. 589](#) . The latter tax, under 5( *b* ), was increased one percent for the years 1918 and 1919 by an Act of 1919, c. 324, 1. The validity of these taxes *per se* is not disputed. They make a comprehensive income tax. But, by an Act of 1919, c. 363, the Treasurer and Receiver General is directed to set

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aside and pay over to the cities and towns from the proceeds of the income tax a sum sufficient to reimburse them for specified increases of salaries of school teachers, supervisors, superintendents, and the like. Thereupon the plaintiff in

error, a taxpayer, brought this suit, a petition for mandamus, to prevent the respondent from paying over as directed, contending that the Act of 1919, c. 363, imposed a public charge upon a special class of property and persons not specially benefited by the services, and for that reason was a taking of property without due process of law in violation of the Fourteenth Amendment. The Supreme Judicial Court, waiving questions of procedure, held that the income tax was a general tax; that the proceeds of the tax became part of the general funds of the state; that these funds could be expended for education, and that there was no appropriation of such a character as to make the tax a special tax for a special purpose or use. The petition was dismissed.

We see no reason for not accepting the views taken by the Supreme Judicial Court. The plaintiff in error asks us to connect the increase of the tax for two years by the Act of 1919, c. 324, with the reimbursement directed by c. 363, which he assails. This cannot be done, especially not for the purpose of attributing to the legislature an attempt to achieve by indirection a result supposed to be beyond its power. The reimbursement from the general funds of the Commonwealth was lawful, and to make it, the funds must be provided. The fact that the end was contemplated, if it was, in this particular increase, is no more than was necessary in some form to bring about the result.

*Judgment affirmed.*