Morsman Vs. Burnet

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Court : US Supreme Court

Decided On : 1931

Appeal No. : 283 U.S. 783

Appellant : Morsman

Respondent : Burnet

Judgement :

MORSMAN v. BURNET - 283 U.S. 783 (1931)
U.S. Supreme Court MORSMAN v. BURNET, 283 U.S. 783 (1931)

283 U.S. 783

Edgar M. MORSMAN, Jr., Administrator of the Estate of Edgar M. Morsman, petitioner,
v.
David BURNET, Commissioner of Internal Revenue.
No. 581.

Supreme Court of the United States

March 2, 1931

Mr. Edgar M. Morsman, Jr., of Omaha, Neb., for petitioner.

The Attorney General, for respondent.

PER CURIAM.

The question in this case is that of the construction of section 302(c) of the Revenue Act of 1924, c. 234, 43 Stat. 253, 304 (26 USCA 1094 note), a provision similar to that of section 402(c) of the Revenue Act of 1918, c. 18, 40 Stat. 1057, 1097, which has already been construed by this Court, and, in this view, there being no question of the constitutional authority of the Congress to impose prosepctively a tax with respect to transfers or tursts of the sort here involved, the judgment of the United States Circuit Court of Appeals for the Eighth Circuit 44 F.(2d) 902 is reversed upon the authority of May v. Heiner, 281 U.S. 238 , 50 S. Ct. 286, 67 A. L. R. 1244.