

**Mccormick Vs. Burnet**

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**Court :** US Supreme Court

**Decided On :** 1931

**Appeal No. :** 283 U.S. 784

**Appellant :** Mccormick

**Respondent :** Burnet

**Judgement :**

MCCORMICK v. BURNET - 283 U.S. 784 (1931)

U.S. Supreme Court MCCORMICK v. BURNET, 283 U.S. 784 (1931)

283 U.S. 784

Cyrus H. Mc CORMICK et al., executors of the Last Will and Testament of Nettie Fowler McCormick, deceased, petitioners,

v.

David BURNET, Commissioner of Internal Revenue.

No. 542.

Supreme Court of the United States

March 2, 1931

Mr. Robert N. Miller, of Washington, D. C., for petitioner.

The Attorney General, for respondent.

PER CURIAM.

The question in this case is that of the construction of section 402( c) of the revenue act of 1921, c. 136, 42 Stat. 227, 278, 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 prospectively a tax with respect to transfers or trusts of the sort here involved, the judgment of the United States Circuit Court of Appeals for the Seventh Circuit (43 F.(2d) 277) is reversed upon the authority of *May v. Heiner*, [281 U.S. 238](#) , 50 S. Ct. 286, 67 A. L. R. 1244.

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