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Case Brief: Pollock v. Farmers Loan and Trust Co.

I. Citation

158 U.S. 601, 15 S.Ct 673, 39 L.Ed. 1108 (1895)

II. The Facts

A. Material

The Constitution gave the States power to impose direct taxation. The Federal government could also impose direct taxes, but only if those taxes were apportioned among the states in proportion to their representation in Congress.

B. Legal

Was the income tax a direct tax in violation of the Constitution (Article 1, Section 9)?

III. Legal Issues

A. Specific

Were the direct taxes proportionate?

B. General

Are taxes on rent or income of Real Estate direct taxes?

IV. The Holding

5-4, Yes. The Court stated that the act violated the Constitution

V. Legal Rationale

The taxes imposed on personal income that came from real estate investments and personal property.

VI. Questions

Are taxes on personal property direct taxes?