



Title: McCulloch v. Maryland

US Citation: 17 U.S. 316 (1819)

Docket:

Events: Argued - February 22, 1819
Decided - March 6, 1819

Facts: In 1816, Congress chartered The Second Bank of the United States. In 1818, the state of Maryland passed legislation to impose taxes on the bank. James W. McCulloch, the cashier of the Baltimore branch of the bank, refused to pay the tax.

Question Presented: The case presented two questions: Did Congress have the authority to establish the bank? Did the Maryland law unconstitutionally interfere with congressional powers?

Conclusion: In a unanimous decision, the Court held that Congress had the power to incorporate the bank and that Maryland could not tax instruments of the national government employed in the execution of constitutional powers. Writing for the Court, Chief Justice Marshall noted that Congress possessed unenumerated powers not explicitly outlined in the Constitution. Marshall also held that while the states retained the power of taxation, "the constitution and the laws made in pursuance thereof are supreme. . .they control the constitution and laws of the respective states, and cannot be controlled by them."

Justice: [Bushrod Washington](#)
[John Marshall](#)
[William Johnson](#)
[Brockholst Livingston](#)
[Thomas Todd](#)
[Gabriel Duvall](#)
[Joseph Story](#)

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