

## How sustainability goals become reality.



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# *Congress Had Always Called Them Taxes*

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Paul Moreno's "[A Short History of Congress's Power to Tax](#)" (op-ed, July 7) illustrates the pre-2012 Supreme Court interpretation of the Tax Clause of the U.S. Constitution. In some cases the court upheld an unprecedented tax, as in *Veazie Bank v. Fenno* (1869). In other cases, the court overturned an unprecedented tax, such as the federal tax to stop child labor considered in *Bailey v. Drexel Furniture* (1922). But in all of these cases, the challenged federal tax was termed a "tax" by Congress.

What makes the *NFIB v. Sebelius* decision so troubling is that the court's majority was willing to use the Tax Clause to justify a measure that was not termed a "tax" by Congress. This was an unprecedented holding that diminishes congressional accountability by allowing politicians to use federal taxing power while denying that they are imposing a tax.

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