

## **Taxing and Spending Clause**

### **Terms:**

conditional grant

excise tax

**Assigned Cases:** *Pollack v. Farmer's Loan*, *Steward Machine v. Davis*, *U.S. v. Kahriger*, *So. Dakota v. Dole*

### **Questions for Reading Assigned Cases:**

May Congress use its taxing powers for regulatory means? Are there limits placed on Congress' power to regulate through taxation?

Does the disclosure of an illegal activity through the purchase of a tax stamp for it create a problem of double jeopardy?

When can the federal government withhold grants to the states? What limits must the federal government observe when placing conditions on its grants to the states?

### **Additional Cases:**