

It is significant that, while these progressively liberal publicity amendments were being made, § 3167—to the general rule of which they were in terms opposed—was carried along by reënactment without change, plainly indicating that, in the opinion of Congress, by the application of the qualifying clause “not provided by law,” the scope of the general rule against publication would become automatically narrowed to the extent of the liberalizing exceptions. The congressional proceedings and debates and the reports of the conferees on the disagreeing votes of the two Houses, which we have examined but think it unnecessary to review, strongly confirm our conclusion that Congress, understanding that this limitation would apply, intended to open the information contained in the lists to full publicity.

As a result, we hold that, to the extent provided by § 257(b), Congress meant to abandon the policy of secrecy altogether and to exclude from the operation of § 3167 all forms of publicity, including that here in question.

Judgment affirmed.

MR. JUSTICE STONE took no part in the consideration or decision of this case.

UNITED STATES *v.* BALTIMORE POST.

ERROR TO THE DISTRICT COURT OF THE UNITED STATES FOR
THE DISTRICT OF MARYLAND.

No. 847. Argued April 16, 17, 1925.—Decided May 25, 1925.

Decided upon the authority of *United States v. Dickey*, *ante*, p. 378. 2 Fed. (2d) 761, affirmed.

The Solicitor General for the United States.

Mr. Newton D. Baker, for defendant in error.

The matter published by the defendant was no part of the income return, but merely a copy of the list

prepared and made available to public inspection by the commissioner.

It is the duty of the Commissioner, under the provisions of § 257 (b) of the Revenue Act of 1924, to prepare and make available for public inspection in each collection district, lists containing the name of each person making an income tax return and the amount of tax paid by him; and therefore the publication made by the defendant was not a printing or publishing of a part of an income return in a manner not provided by law in violation of Rev. Stats. § 3167.

If § 3167, interpreted in connection with § 257, forbids the printing in a newspaper of the name of the taxpayer and the amount of tax paid, contained in the lists open to public inspection, then to that extent § 3167 is unconstitutional, since it abridges the freedom of the press protected by the first amendment to the Constitution of the United States.

MR. JUSTICE SUTHERLAND delivered the opinion of the Court.

This case comes here from a judgment of the lower court dismissing the indictment, 2 Fed. (2d) 761, and is the same in all respects as No. 768, *United States v. Dickey et al.*, just decided, *ante*, p. 378. Upon that authority the judgment below is

Affirmed.

MR. JUSTICE STONE took no part in the consideration or decision of this case.