

professed, may be read beneath the surface, and by the purpose so imputed the statute is destroyed. Thus the process of psychoanalysis has spread to unaccustomed fields. There is a wise and ancient doctrine that a court will not inquire into the motives of a legislative body or assume them to be wrongful. *Fletcher v. Peck*, 6 Cranch 87, 130; *Magnano Co. v. Hamilton*, 292 U. S. 40, 44. There is another wise and ancient doctrine that a court will not adjudge the invalidity of a statute except for manifest necessity. Every reasonable doubt must have been explored and extinguished before moving to that grave conclusion. *Ogden v. Saunders*, 12 Wheat. 213, 270. The warning sounded by this court in the *Sinking-Fund Cases*, 99 U. S. 700, 718, has lost none of its significance. "Every possible presumption is in favor of the validity of a statute, and this continues until the contrary is shown beyond a rational doubt. One branch of the government cannot encroach on the domain of another without danger. The safety of our institutions depends in no small degree on a strict observance of this salutary rule." I cannot rid myself of the conviction that in the imputation to the lawmakers of a purpose not professed, this salutary rule of caution is now forgotten or neglected after all the many protestations of its cogency and virtue.

MR. JUSTICE BRANDEIS and MR. JUSTICE STONE join in this opinion.

UNITED STATES *v.* KESTERSON ET AL.

CERTIORARI TO THE CIRCUIT COURT OF APPEALS FOR THE TENTH CIRCUIT.

No. 46. Submitted November 14, 1935.—Decided December 9, 1935.

Decided upon the authority of *United States v. Constantine*, ante, p. 287.

76 F. (2d) 913, affirmed.

CERTIORARI* to review a judgment reversing convictions of respondents for carrying on a liquor business contrary to state law without having paid the tax imposed by § 701 of the Revenue Act of 1926.

Mr. Gordon Dean, with whom *Solicitor General Reed*, *Assistant Attorney General Keenan* and *Messrs. Mahlon D. Kiefer* and *W. Marvin Smith* were on the brief, submitted for the United States.

Mr. Frank Hickman submitted for respondents.

MR. JUSTICE ROBERTS delivered the opinion of the Court.

This case, like the case next preceding, involves the validity of § 701 of the Revenue Act of 1926. The Circuit Court of Appeals reversed judgments of conviction under an indictment charging engaging in the business of a retail liquor dealer contrary to the laws of Oklahoma on August 17, 1934. 8 F. Supp. 680; 76 F. (2d) 913.

For the reasons given in the opinion in the other case the judgment is *Affirmed*.

MR. JUSTICE BRANDEIS, MR. JUSTICE STONE and MR. JUSTICE CARDODOZI dissent for the reasons stated in MR. JUSTICE CARDODOZI's opinion in *United States v. Constantine, ante*, p. 287.

HULBURD *v.* COMMISSIONER OF INTERNAL REVENUE.

CERTIORARI TO THE CIRCUIT COURT OF APPEALS FOR THE SEVENTH CIRCUIT.

No. 39. Argued November 14, 1935.—Decided December 9, 1935.

1. An assessment under Revenue Act, 1926, § 280, against the estate of a deceased transferee of property of a taxpayer cannot be converted by the Board of Tax Appeals upon review, or by the Cir-

*See Table of Cases Reported in this volume.