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Chief Justice Marshall delivered the opinion of the Court. In the case now to be determined, the defendant, a sovereign State, denies the obligation of a law enacted by the legislature of the Union, and the plaintiff, on his part, contests the validity of an act which has been passed by the legislature of that State. The constitution of our country, in its most interesting and vital parts, is to be considered; the conflicting powers of the government of the Union and of its members, as marked in that constitution, are to be discussed; and an opinion given, which may essentially influence the great operations of the government. No tribunal can approach such a question without a deep sense of its importance, and of the awful responsibility involved in its decision. But it must be decided peacefully, or remain a source of hostile legislation, perhaps of hostility of a still more serious nature; and if it is to be so decided, by this tribunal alone can the decision be made. On the Supreme Court of the United States has the constitution of our country devolved this important duty. The first question made in the cause is, has Congress power to incorporate a bank? It has been truly said that this can scarcely be considered as an open question, entirely unprejudiced by the former proceedings of the nation respecting it. The principle now contested was introduced at a very early period of our history, has been recognized by many successive legislatures, and has been acted upon by the judicial department, in cases of peculiar delicacy, as a law of undoubted obligation. . . . The power now contested was exercised by the first Congress elected under the present constitution. The bill for incorporating the bank of the United States did not steal upon an unsuspecting legislature, and pass unobserved. Its principle was completely understood, and was opposed with equal zeal and ability. After being resisted, first in the fair and open field of debate, and afterwards in the executive cabinet, with as much persevering talent as any measure has ever experienced, and being supported by arguments which convinced minds as pure and as intelligent as this country can boast, it became a law. The original act was permitted to expire; but a short experience of the embarrassments to which the refusal to revive it exposed the government, convinced those who were most prejudiced against the measure of its necessity, and induced the passage of the present law. It would require no ordinary share of intrepidity to assert that a measure adopted under these circumstances was a bold and plain usurpation, to which the constitution gave no countenance. These observations belong to the cause; but they are not made under the impression that, were the question entirely new, the law would be found irreconcilable with the constitution. In discussing this question, the counsel for the State of Maryland have deemed it of some importance, in the construction of the constitution, to consider that instrument not as emanating from the people, but as the act of sovereign and independent States. The powers of the general government, it has been said, are delegated by the States, who alone are truly sovereign; and must be exercised in subordination to the States, who alone possess supreme dominion. It would be difficult to sustain this proposition. The Convention which framed the constitution was indeed elected by the State legislatures. But the instrument, when it came from their hands, was a mere proposal, without obligation, or pretensions to it. It was reported to the then existing Congress of the United States, with a request that it might "be submitted to a convention of delegates, chosen in each State by the people thereof, under the recommendation of its legislature, for their assent and ratification." This mode of proceeding was adopted; and by the convention, by Congress, and by the State legislatures, the instrument was submitted to the people. They acted upon it in the only manner in which they can act safely, effectively, and wisely, on such a subject, by assembling in convention. It is true, they assembled in their several States -- and where else should they have assembled? No political dreamer was ever wild enough to think of breaking down the lines which separate the States, and of compounding the American people into one common mass. Of consequence, when they act, they act in their States. But the measures they adopt do not, on that account, cease to be the measures of the people themselves, or become the measures of the State governments. From these conventions the constitution derives its whole authority. The government proceeds directly from the people; is "ordained and established" in the name of the people; and is declared to be ordained, "in order to form a more perfect union, establish justice, ensure domestic tranquility, and secure the blessings of liberty to themselves and to their posterity." The assent of the States, in their sovereign capacity, is implied in calling a convention, and thus submitting that instrument to the people. But the people were at perfect liberty to accept or reject it; and their act was final. It required not the affirmance, and could not be negatived, by the State governments. The constitution, when thus adopted, was of complete obligation, and bound the State sovereignties. . . . of this fact on the case), is, emphatically, and truly, a government of the people. In form and in substance it emanates from them. Its powers are granted by them, and are to be exercised directly on them, and for their benefit. This government is acknowledged by all to be one of enumerated powers. The principle, that it can exercise only the powers granted to it, [is] now universally admitted. But the question respecting the extent of the powers actually granted, is perpetually arising, and will probably continue to arise, as long as our system shall exist. . . . Among the enumerated powers, we do not find that of establishing a bank or creating a corporation. But there is no phrase in the instrument which, like the articles of confederation, excludes incidental or implied powers; and which requires that everything granted shall be expressly and minutely described. Even the 10th amendment, which was framed for the purpose of quieting the excessive jealousies which had been excited, omits the word "expressly," and declares only that the powers "not delegated to the United States, nor prohibited to the States, are reserved to the States or to the people"; thus leaving the question, whether the particular power which may become the subject of contest has been delegated to the one government, or prohibited to the other, to depend on a fair construction of the whole instrument. The men who drew and adopted this amendment had experienced the embarrassments resulting from the insertion of this word in the articles of confederation, and probably omitted it to avoid those embarrassments. A constitution, to contain an accurate detail of all the subdivisions of which its great powers will admit, and of all the means by which they may be carried into execution, would partake of the prolixity of a legal code, and could scarcely be embraced by the human mind. It would probably never be understood by the public. Its nature, therefore, requires, that only its great outlines should be marked, its important objects designated, and the minor ingredients which compose those objects be deduced from the nature of the objects themselves. That this idea was entertained by the framers of the American constitution, is not only to be inferred from the nature of the instrument, but from the language. Why else were some of the limitations, found in the ninth section of the 1st article, introduced? It is also, in some degree, warranted by their having omitted to use any restrictive term which might prevent its receiving a fair and just interpretation. In considering this question, then, we must never forget that it is a constitution we are expounding. Although, among the enumerated powers of government, we do not find the word "bank," or "incorporation," we find the great powers to lay and collect taxes; to borrow money; to regulate commerce; to declare and conduct a war; and to raise and support armies and navies. The sword and the purse, all the external relations, and no inconsiderable portion of the industry of the nation, are entrusted to its government. It can never be pretended that these vast powers draw after them others of inferior importance, merely because they are inferior. Such an idea can never be advanced. But it may with great reason be contended, that a government, entrusted with such ample powers, on the due execution of which the happiness and prosperity of the nation so vitally depends, must also be entrusted with ample means for their execution. The power being given, it is the interest of the nation to facilitate its execution. It can never be their interest, and cannot be presumed to have been their intention, to clog and embarrass its execution by withholding the most appropriate means. . . require it) which would impute to the framers of that instrument, when granting these powers for the public good, the intention of impeding their exercise by withholding a choice of means? If, indeed, such be the mandate of the constitution, we have only to obey; but that instrument does not profess to enumerate the means by which the powers it confers may be executed; nor does it prohibit the creation of a corporation, if the existence of such a being be essential to the beneficial exercise of those powers. It is, then, the subject of fair inquiry, how far such means may be employed. It is not denied, that the powers given to the government imply the ordinary means of execution. That, for example, of raising revenue, and applying it to national purposes, is admitted to imply the power of conveying money from place to place, as the exigencies of the nation may require, and of employing the usual means of conveyance. But it is denied that the government has its choice of means; or, that it may employ the most convenient means, if, to employ them, it be necessary to erect a corporation. . . . The government which has a right to do an act, and has imposed on it the duty of performing that act, must, according to the dictates of reason, be allowed to select the means; and those who contend that it may not select any appropriate means, that one particular mode of effecting the object is excepted, take upon themselves the burden of establishing that exception. . . . The power of creating a corporation, though appertaining to sovereignty, is not like the power of making war, or levying taxes, or of regulating commerce, a great substantive and independent power, which cannot be implied as incidental to other powers, or used as a means of executing them. It is never the end for which other powers are exercised, but a means by which other objects are accomplished. . . . The power of creating a corporation is never used for its own sake, but for the purpose of effecting something else. No sufficient reason is, therefore, perceived, why it may not pass as incidental to those powers which are expressly given, if it be a direct mode of executing them. But the constitution of the United States has not left the right of Congress to employ the necessary means, for the execution of the powers conferred on the government, to general reasoning. To its enumeration of powers is added that of making "all laws which shall be necessary and proper for carrying into execution the foregoing powers, and all other powers vested by this constitution, in the government of the United States, or in any department thereof." The counsel for the State of Maryland have urged various arguments, to prove that this clause, though in terms a grant of power, is not so in effect; but is really restrictive of the general right, which might otherwise be implied, of selecting means for executing the enumerated powers. . . . Almost all compositions contain words, which, taken in their rigorous sense, would convey a meaning different from that which is obviously intended. It is essential to just construction, that many words which import something excessive should be understood in a more mitigated sense -- in that sense which common usage justifies. The word "necessary" is of this description. It has not a fixed character peculiar to itself. It admits of all degrees of comparison; and is often connected with other words, which increase or diminish the impression the mind receives of the urgency it imports. A thing may be necessary, very necessary, absolutely or indispensably necessary. To no mind would the same idea be conveyed by these several phrases. This comment on the word is well illustrated by the passage cited at the bar, from the 20th section of the 1st article of the constitution. It is, we think, impossible to compare the sentence which prohibits a State from laying "imposts, or duties on imports or exports, except what may be absolutely necessary for executing its inspection laws," with that which authorizes Congress "to make all laws which shall be necessary and proper for carrying into execution" the powers of the general government, without feeling a conviction that the convention understood itself to change materially the meaning of the word "necessary," by prefixing the word "absolutely." This word, then, like others, is used in various senses; and, in its construction, the subject, the context, the intention of the person using them, are all to be taken into view. Let this be done in the case under consideration. The subject is the execution of those great powers on which the welfare of a nation essentially depends. It must have been the intention of those who gave these powers, to insure, as far as human prudence could insure, their beneficial execution. This could not be done by confiding the choice of means to such narrow limits as not to leave it in the power of Congress to adopt any which might be appropriate, and which were conducive to the end. This provision is made in a constitution intended to endure for ages to come, and, consequently, to be adapted to the various crises of human affairs. To have prescribed the means by which government should, in all future time, execute its powers, would have been to change, entirely, the character of the instrument, and give it the properties of a legal code. It would have been an unwise attempt to provide, by immutable rules, for exigencies which, if foreseen at all, must have been seen dimly, and which can be best provided for as they occur. To have declared that the best means shall not be used, but those alone without which the power given would be nugatory, would have been to deprive the legislature of the capacity to avail itself of experience, to exercise its reason, and to accommodate its legislation to circumstances. If we apply this principle of construction to any of the powers of the government, we shall find it so pernicious in its operation that we shall be compelled to discard it. . . . The result of the most careful and attentive consideration bestowed upon this clause is, that if it does not enlarge, it cannot be construed to restrain the powers of Congress, or to impair the rights of the legislature to exercise its best judgment in the selection of measures to carry into execution the constitutional powers of the government. If no other motive for its insertion can be suggested, a sufficient one is found in the desire to remove all doubts respecting the right to legislate on that vast mass of incidental powers which must be involved in the constitution, if that instrument be not a splendid bauble. We admit, as all must admit, that the powers of the government are limited, and that its limits are not to be transcended. But we think the sound construction of the constitution must allow to the national legislature that discretion, with respect to the means by which the powers it confers are to be carried into execution, which will enable that body to perform the high duties assigned to it, in the manner most beneficial to the people. Let the end be legitimate, let it be within the scope of the constitution, and all means which are appropriate, which are plainly adapted to that end, which are not prohibited, but consist with the letter and spirit of the constitution, are constitutional. . . . Should Congress, in the execution of its powers, adopt measures which are prohibited by the constitution; or should Congress, under the pretext of executing its powers, pass laws for the accomplishment of objects not entrusted to the government; it would become the painful duty of this tribunal, should a case requiring such a decision come before it, to say that such an act was not the law of the land. But where the law is not prohibited, and is really calculated to effect any of the objects entrusted to the government, to undertake here to inquire into the degree of its necessity, would be to pass the line which circumscribes the judicial department, and to tread on legislative ground. This court disclaims all pretensions to such a power. After this declaration, it can scarcely be necessary to say that the existence of State banks can have no possible influence on the question. No trace is to be found in the constitution of an intention to create a dependence of the government of the Union on those of the States, for the execution of the great powers assigned to it. Its means are adequate to its ends; and on those means alone was it expected to rely for the accomplishment of its ends. To impose on it the necessity of resorting to means which it cannot control, which another government may furnish or withhold, would render its course precarious, the result of its measures uncertain, and create a dependence on other governments, which might disappoint its most important designs, and is incompatible with the language of the constitution. But were it otherwise, the choice of means implies a right to choose a national bank in preference to State banks, and Congress alone can make the election. After the most deliberate consideration, it is the unanimous and decided opinion of this Court, that the act to incorporate the Bank of the United States is a law made in pursuance of the constitution, and is a part of the supreme law of the land. . . . It being the opinion of the Court, that the act incorporating the bank is constitutional; and that the power of establishing a branch in the State of Maryland might be properly exercised by the bank itself, we proceed to inquire -- 2. Whether the State of Maryland may, without violating the constitution, tax that branch? That the power of taxation is one of vital importance; that it is retained by the States; that it is not abridged by the grant of a similar power to the government of the Union; that it is to be concurrently exercised by the two governments: are truths which have never been denied. But, such is the paramount character of the constitution, that its capacity to withdraw any subject from the action of even this power, is admitted. The States are expressly forbidden to lay any duties on imports or exports, except what may be absolutely necessary for executing their inspection laws. If the obligation of this prohibition must be conceded, the same paramount character would seem to restrain, as it certainly may restrain, a State from such other exercise of this power; as is in its nature incompatible with, and repugnant to, the constitutional laws of the Union. . . . On this ground the counsel for the bank place its claim to be exempted from the power of a State to tax its operations. There is no express provision for the case, but the claim has been sustained on a principle which so entirely pervades the constitution, is so intermixed with the materials which compose it, so interwoven with its web, so blended with its texture, as to be incapable of being separated from it, without rending it into shreds. This great principle is, that the constitution and the laws made in pursuance thereof are supreme; that they control the constitution and laws of the respective States, and cannot be controlled by them. From this, which may be almost termed an axiom, other propositions are deduced as corollaries, on the truth or error of which, and on their application to this case, the cause has been supposed to depend. These are, 1st. that a power to create implies a power to preserve. 2nd. That a power to destroy, if wielded by a different hand, is hostile to, and incompatible with these powers to create and to preserve. 3d. That where this repugnancy exists, that authority which is supreme must control, not yield to that over which it is supreme. . . . That the power of taxing by the States may be exercised so as to destroy it, is too obvious to be denied. But taxation is said to be an absolute power, which acknowledges no other limits than those expressly prescribed in the constitution, and like sovereign power of every other description, is trusted to the discretion of those who use it. But the very terms of this argument admit that the sovereignty of the State, in the article of taxation itself, is subordinate to, and may be controlled by, the constitution of the United States. How far it has been controlled by that instrument must be a question of construction. In making this construction, no principle not declared, can be admissible, which would defeat the legitimate operations of a supreme government. It is of the very essence of supremacy to remove all obstacles to its action within its own sphere, and so to modify every power vested in subordinate governments, as to exempt its own operations from their own influence. This effect need not be stated in terms. It is so involved in the declaration of supremacy, so necessarily implied in it, that the expression of it could not make it more certain. We must, therefore, keep it in view while construing the constitution. The argument on the part of the State of Maryland is, not that the States may directly resist a law of Congress, but that they may exercise their acknowledged powers upon it, and that the constitution leaves them this right in the confidence that they will not abuse it. Before we proceed to examine this argument, and to subject it to the test of the constitution, we must be permitted to bestow a few considerations on the nature and extent of this original right of taxation, which is acknowledged to remain with the States. It is admitted that the power of taxing the people and their property is essential to the very existence of government, and may be legitimately exercised on the objects to which it is applicable, to the utmost extent to which the government may choose to carry it. The only security against the abuse of this power, is found in the structure of the government itself. In imposing a tax the legislature acts upon its constituents. . . . The sovereignty of a State extends to everything which exists by its own authority, or is so introduced by its permission; but does it extend to those means which are employed by Congress to carry into execution powers conferred on that body by the people of the United States? We think it demonstrable that it does not. Those powers are not given by the people of a single State. They are given by the people of the United States, to a government whose laws, made in pursuance of the constitution, are declared to be supreme. Consequently, the people of a single State cannot confer a sovereignty which will extend over them. If we measure the power of taxation residing in a State, by the extent of sovereignty which the people of a single State possess, and can confer on its government, we have an intelligible standard, applicable to every case to which the power may be applied. We have a principle which leaves the power of taxing the people and property of a State unimpaired; which leaves to a State the command of all its resources, and which places beyond its reach, all those powers which are conferred by the people of the United States on the government of the Union, and all those means which are given for the purpose of carrying those powers into execution. We have a principle which is safe for the States, and safe for the Union. We are relieved, as we ought to be, from clashing sovereignty; from interfering powers; from a repugnancy between a right in one government to pull down what there is an acknowledged right in another to build up; from the incompatibility of a right in one government to destroy what there is a right in another to preserve. We are not driven to the perplexing inquiry, so unfit for the judicial department, what degree of taxation is the legitimate use, and what degree may amount to the abuse of the power. The attempt to use it on the means employed by the government of the Union, in pursuance of the constitution, is itself an abuse, because it is the usurpation of a power which the people of a single State cannot give. We find, then, on just theory, a total failure of this original right to tax the means employed by the government of the Union, for the execution of its powers. The right never existed, and the question whether it has been surrendered, cannot arise. But, waiving this theory for the present, let us resume the inquiry, whether this power can be exercised by the respective States, consistently with a fair construction of the constitution? That the power to tax involves the power to destroy; that the power to destroy may defeat and render useless the power to create; that there is a plain repugnance, in conferring on one government a power to control the constitutional measures of another, which other, with respect to those very measures, is declared to be supreme over that which exerts the control, are propositions not to be denied. But all inconsistencies are to be reconciled by the magic of the word CONFIDENCE. Taxation, it is said, does not necessarily and unavoidably destroy. To carry it to the excess of destruction would be an abuse, to presume which, would banish that confidence which is essential to all government. But is this a case of confidence? Would the people of any one State trust those of another with a power to control the most insignificant operations of their State government? We know they would not. Why, then, should we suppose that the people of any one State should be willing to trust those of another with a power to control the operations of a government to which they have confided their most important and most valuable interests? In the legislature of the Union alone, are all represented. The legislature of the Union alone, therefore, can be trusted by the people with the power of controlling measures which concern all, in the confidence that it will not be abused. This, then, is not a case of confidence, and we must consider it as it really is. If we apply the principle for which the State of Maryland contends, to the constitution generally, we shall find it capable of changing totally the character of that instrument. We shall find it capable of arresting all the measures of the government, and of prostrating it at the foot of the States. The American people have declared their constitution, and the laws made in pursuance thereof, to be supreme; but this principle would transfer the supremacy, in fact, to the States. If the States may tax one instrument, employed by the government in the execution of its powers, they may tax any and every other instrument. They may tax the mail; they may tax the mint; they may tax patent rights; they may tax the papers of the custom-house; they may tax judicial process; they may tax all the means employed by the government, to an excess which would defeat all the ends of government. This was not intended by the American people. They did not design to make their government dependent on the States. . . . The Court has bestowed on this subject its most deliberate consideration. The result is a conviction that the States have no power, by taxation or otherwise, to retard, impede, burden, or in any manner control, the operations of the constitutional laws enacted by Congress to carry into execution the powers vested in the general government. This is, we think, the unavoidable consequence of that supremacy which the constitution has declared. We are unanimously of opinion, that the law passed by the legislature of Maryland, imposing a tax on the Bank of the United States, is unconstitutional and void. This opinion does not deprive the States of any resources which they originally possessed. It does not extend to a tax paid by the real property of the bank, in common with the other real property within the State, nor to a tax imposed on the interest which the citizens of Maryland may hold in this institution, in common with other property of the same description throughout the State. But this is a tax on the operations of the bank, and is, consequently, a tax on the operation of an instrument employed by the government of the Union to carry its powers into execution. Such a tax must be unconstitutional. In 1818, the state of Maryland passed legislation to impose taxes on the bank. The state appeals court held that the Second Bank was unconstitutional because the Constitution did not provide a textual commitment for the federal government to charter a bank. What was Maryland's argument against the Second Bank of the United States? The case was appealed to the Maryland Court of Appeals, where the state of Maryland argued that "the Constitution is silent on the subject of banks." It was Maryland's contention that without specific constitutional authorization for the federal government to create a bank, any such creation would be rendered ... What was the court's ruling in McCulloch v Maryland? Supreme Court of the United States McCulloch v. Maryland/Ruling courts Why did the state of Maryland decide to tax the Second National Bank of the United States? In 1818 the State of Maryland approved legislation to impose taxes on the Second National Bank chartered by Congress. The court decided that the Federal Government had the right and power to set up a Federal bank and that states did not have the power to tax the Federal Government. Which of the following was a major result of the McCulloch v Maryland decision? McCulloch v. Maryland (1819) is one of the first and most important Supreme Court cases on federal power. In this case, the Supreme Court held that Congress has implied powers derived from those listed in Article I, Section 8. The "Necessary and Proper" Clause gave Congress the power to establish a national bank. What is an example of the supremacy clause coming up in a conflict between state & federal law? For example: Ware v Hylton (1796) was the first time the supremacy clause was used to strike down a state law. Martin v Hunter's Lessee (1816) & Cohens v Virginia (1821) gave the power to the U.S. Supreme Court to solve conflicts between federal and state law. What happened to bring McCulloch v Maryland to the Supreme Court quizlet? 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. There was no dissenting opinion. The decision in McCulloch was formed unanimously, by a vote of 7-0. What were Maryland's issues with the National Bank? The case went to the Supreme Court. Maryland argued that as a sovereign state, it had the power to tax any business within its borders. McCulloch's attorneys argued that a national bank was "necessary and proper" for Congress to establish in order to carry out its enumerated powers. Why is McCulloch v Maryland important to understanding the changing nature of American federalism? Maryland is important to understanding American federalism and the issue of implied powers. The national government built a national bank in Maryland and the state government of Maryland imposed taxes on the bank. The decision showed that the federal government and the implied powers have more over the states. McCulloch v. Maryland (1819) is one of the first and most important Supreme Court cases on federal power. In this case, the Supreme Court held that Congress has implied powers derived from those listed in Article I, Section 8. The "Necessary and Proper" Clause gave Congress the power to establish a national bank. McCulloch v Maryland Summary It was 1819 and the United States had been a nation under the Constitution for barely a generation when an important case about federal power reached the Court. After a first attempt in 1791, Congress established the second National Bank of the United States in 1816. Many states opposed branches of the National Bank within their borders. They did not want the National Bank competing with their own banks, and objected to the establishment of a National Bank as an unconstitutional exercise of Congress's power. The state of Maryland imposed a tax on the bank of $15,000/year, which cashier James McCulloch of the Baltimore branch refused to pay. The case went to the Supreme Court. Maryland argued that as a sovereign state, it had the power to tax any business within its borders. McCulloch's attorneys argued that a national bank was "necessary and proper" for Congress to establish in order to carry out its enumerated powers. Chief Justice John Marshall wrote, "Although, among the enumerated powers of government, we do not find the word 'bank,' we find the great powers to lay and collect taxes; to borrow money; to regulate commerce Let the end be legitimate, let it be within the scope of the constitution, and all means which are appropriate, which are plainly adapted to that end, which are not prohibited, but consist with the letter and spirit of the constitution, are constitutional." Further, the Court ruled that Maryland could not tax the national bank: "That the power to tax involves the power to destroy. If the states may tax one instrument, employed by the [federal] government in the execution of its powers, they may tax any and every other instrument This was not intended by the American people. They did not design to make their government dependent on the states." Marshall also noted an important difference between the Constitution and the Articles of Confederation (the United States' first governing document that had been replaced by the Constitution). The Articles said that the states retained all powers not "expressly" given to the federal government. The Tenth Amendment, Marshall noted, did not include the word "expressly." This was further evidence, he argued, that the Constitution did not limit Congress to doing only those things specifically listed in Article I. Teaching McCulloch v Maryland On this page you will find two different tools for teaching McCulloch v. Maryland (1819). There is a short eLesson activity featuring the case, as well as a more robust document-based question (DBQ) unit that includes classroom-friendly excerpts of the following documents: United States Constitution, Article I, Section 8, Clause 18 Letter from An Old Whig, 1787 Brutus No. 1, 1787 Federalist No. 33, 1788 Federalist No. 39, 1788 Thomas Jefferson, Opinion on the Constitutionality of the Bill for Establishing a National Bank, 1791 Memorandum No. 1, Edmund Randolph to George Washington, 1791 Alexander Hamilton's Opinion on the National Bank, 1791 McCulloch v. Maryland Unanimous Decision, 1819 President Andrew Jackson's Veto Message, 1832 King Andrew the First Cartoon, 1833 U.S. v. Comstock Majority Opinion, 2010 U.S. v. Comstock Dissent, 2010 Questions What happened to bring McCulloch v. Maryland to the Supreme Court? Read Article I, Section 8 (link above) and underline the express powers of Congress that might be dependent on the operation of a bank. Can Congress effectively carry out its powers without establishing a national bank? How did the Supreme Court rule? To what extent did the ruling in McCulloch v. Maryland expand federal power? Resources McCulloch v. Maryland at the Oyez Project At Hearst Networks EMEA, we share stories that matter. A global broadcaster since 1995, we reach audiences in over 100 countries, including the UK, Nordics, Benelux, Central & Eastern Europe, Spain, Italy, Germany, Africa and the Middle East. Our stories are global and local, linear and digital, and always compelling. Personalities shine at Hearst Networks EMEA. Our culture embraces individuals, in all their daring, passionate, ambitious glory. Our people are our strength, and our differences are celebrated. We challenge each other, collaborate and come together, just as a family does; winning as a team and celebrating as one too. 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Maryland is known for shaping the relationship between the United States and individual states by ruling Congress had the authority to establish a national bank, states did not have the power to tax the Federal Government, and Constitutional Sovereignty came from the people.In 1816, President James Madison and Congress chartered The Second Bank of the United States to help deal with debt incurred by the Federal Government during the War of 1812. Two years later, during a wave of bank failures, the state of Maryland passed legislation to levy taxes on any bank "any bank not chartered within the state." The Baltimore branch of the Second Bank of the United States was the only bank in Maryland that was chartered outside of Maryland. The bank refused to pay the tax and the state sued the cashier, James W. McCulloch, who claimed Mayland did not have the authority to tax the bank.A state court ruled Second Bank of the United States was unconstitutional, and an appeals court upheld the decision. McCulloch appealed to the Supreme Court and Chief Justice John Marshall, who agreed to hear the case in 1819.The Supreme Court ruled the bank had been incorporated by the Federal Government, under Article 1, Section 8 of the Constitution — the "Necessary and Proper Clause," which made it constitutional. Further, states did not have the power to levy taxes on the Federal Government, which was viewed as an attempt to undermine the authority of the "government of the Union."President James Madison was in office when the Second Bank of the United States was chartered. Image Source: Wikipedia.Main Issue — The case centered on whether Maryland had the authority to tax the Bank of the United States and if Congress had the power to establish such a bank.Argument — Alexander Hamilton, while serving as Secretary of the Treasury, proposed the creation of the First Bank of the United States, as part of his financial plan. President George Washington signed the bill on February 25, 1791, which gave the bank a 20-year charter.Argument — The proposal faced opposition on both practical and constitutional grounds — especially from Thomas Jefferson and James Madison, who argued that there was no enumerated power in the Constitution granting Congress the authority to create a bank.Argument — Supporters of the bank relied on the "Necessary and Proper Clause" in the Constitution to justify its establishment.Interesting Fact — Maryland sued McCulloch, a bank cashier, to recover a tax on the bank's notes. State courts initially ruled in favor of Maryland.Court Opinion — Chief Justice John Marshall, known for strengthening the Supreme Court's role in the government, delivered the opinion, which upheld Congress's power to create the bank and established that states could not tax federal entities, setting a precedent for the supremacy of federal law over state law.President — James Monroe was President in 1819.Time Period — McCulloch v. Maryland is part of the Era of Good Feelings.APUSH Unit — McCulloch v. Maryland is part of AP US History Unit 4: 1800–1848.Famous Quote — John Marshall wrote, "the power to tax is the power to destroy."McCulloch v. Maryland is important to United States history because it led the Supreme Court to define the relationship between the Federal Government and states and determine the Second Bank of the United States was constitutional. The court's decision was enabled by Marbury v. Madison (1803), which established the authority of the Supreme Court. McCulloch v. Maryland is famous for:Upholding the power of Congress to establish the Second Bank of the United States through the "Necessary and Proper Clause."Affirming the authority of the Constitution and Federal Laws over state laws through the "Supremacy Clause."Determining the "constitutional sovereignty" of the U.S. lies within the people, who both created the Constitution and are represented by it.The Supreme Court's ruling in McCulloch v. Maryland (1819) affirmed Congress's implied powers under the Necessary and Proper Clause of Article I, Section 8 of the Constitution.This case involved the creation of the Second Bank of the United States and the state of Maryland's attempt to tax it.Chief Justice John Marshall authored the influential opinion in this case, which granted Congress extensive discretionary power and rejected radical states' rights arguments.The case revolved around the constitutionality of Congress chartering the Second Bank of the United States in 1816.Although the bank was privately owned, it was the repository for federal funds and had the authority to issue legal tender notes.In exchange for its unique position as the holder of federal funds, the bank provided loans to the Federal Government instead of paying taxes.State banks, which viewed the Second Bank of the United States as a competitor, were hit hard by the economic depression that followed the War of 1812.Thomas Jefferson was a vocal opponent of the Bank of the United States. Image Source: Google Arts & Culture.Maryland, one of the states experiencing bank failures, imposed a tax targeting "any bank not chartered within the state."The Bank of the United States was the only bank that fell into that category.When the Baltimore branch refused to pay the tax, Maryland initiated legal action against James McCulloch, the branch's cashier, to collect the debt.McCulloch defended by claiming that the tax was unconstitutional.A state court initially ruled in favor of Maryland, and this decision was upheld by the court of appeals.McCulloch appealed the case to the U.S. Supreme Court.The Supreme Court undertook a review of the case in 1819 to answer the constitutional questions surrounding the authority of Congress to establish the bank and Maryland's authority to levy taxes on the Federal Government.Chief Justice Marshall authored a unanimous opinion in which the Court declared the constitutionality of the Bank of the United States and the unconstitutionality of Maryland's tax on it.The Court's decision was based on its interpretation of the "Necessary and Proper Clause" of Article I, Section 8, which grants Congress the authority to pass laws deemed "necessary and proper" for executing its "enumerated powers."The enumerated powers of Congress include the regulation of interstate commerce, tax collection, and borrowing funds.The Court stated that if an action taken by Congress pursued legitimate ends — within the scope of the Constitution — and employed means that were appropriate, not prohibited, and consistent with the Constitution, it was considered constitutional.The creation of the Second Bank was deemed constitutional under the Necessary and Proper Clause because it was linked to Congress's powers of taxation, and regulation of interstate commerce.The Court's second ruling centered on Maryland's inability to tax the Bank due to the "Supremacy Clause" found in Article VI of the Constitution.Marshall emphasized that the laws of the United States hold precedence over conflicting state laws, saying, "the government of the Union, though limited in its powers, is supreme within its sphere of action," and its laws, when consistent with the Constitution, are the supreme law of the United States.Maryland's attempt to tax the Second Bank of the United States was seen as unconstitutional. Marshall said, "the power to tax is the power to destroy."Maryland's attempt to tax the bank was viewed as undermining the laws and institutions of the United States, which made it unconstitutional.The Court asserted that the ultimate political authority — or "sovereignty" — of the U.S. resides with the people as a whole, rather than with the individual states that make up the Union.It argued the U.S. is not just a loose confederation of states but a nation characterized by "constitutional sovereignty," where authority is vested in "the people" who created the Constitution and are governed by it.Maryland's tax was deemed unconstitutional because it infringed upon "constitutional sovereignty" by imposing a levy on all U.S. citizens, who were represented by the Second Bank of the United States.Use this information to review McCulloch v. Maryland, the Madison Administration, and the Era of Good Feelings for the AP US History Exam. Also, be sure to look at our Guide to the AP US History Exam.The definition of McCulloch v. Maryland for APUSH is a landmark U.S. Supreme Court case in 1819, that dealt with the constitutionality of a Maryland state tax on the Second Bank of the United States, a federal institution. Chief Justice John Marshall's opinion established two critical principles. First, it affirmed the federal government's authority to establish a national bank under the Necessary and Proper Clause of the Constitution, expanding federal powers. Second, it declared that states did not have the authority to tax federal institutions or interfere with the legitimate operation of the Federal Government, asserting the supremacy of federal law over state law.The significance of McCulloch v. Maryland for APUSH lies in its assertion that the laws of the Federal Government are supported by the "sovereignty" of the people, who are all bound together under the Constitution.The following information is provided for citations, including APA Style, Chicago Style, and MLA Style. Article Title McCulloch v. Maryland Date 1819 Author Randal Rust Keywords McCulloch v. Maryland, John Marshall, Alexander Hamilton, James Madison, James Monroe, Thomas Jefferson, Second Bank of the United States Website Name American History Central: The Encyclopedia of American History Publisher American History Central Producer R.Squared Communications, LLC Date Published November 16, 2023 Last Update December 13, 2023 Access Date June 19, 2025 1817–1861 - Growth and TurmoilA-ZEncyclopediaM 17 U.S. 316 (4 Wheaton 316) McCulloch v. Maryland stands for the proposition that (1) the Necessary and Proper Clause of the U.S. Constitution gives the U.S. federal government certain implied powers that are not explicitly enumerated in the Constitution, and (2) the American federal government is supreme over the states, and so the ability of the states to interfere with the federal government is limited. In 1816, Congress chartered the second national bank of the United States. In 1818, the State of Maryland imposed taxes on the bank. When asked to pay, James W. McCulloch, a cashier at the bank's Baltimore, Maryland branch, refused. Maryland brought this suit against McCulloch to claim the unpaid taxes.In deciding this case, the Court focused on two main questions: (1) does Congress have the power to incorporate a bank, and (2) can the State of Maryland tax a branch of the bank without violating the Constitution? Second Bank of the United States in Philadelphia, Library Company of Philadelphia First, the Court found that the Constitution grants Congress the power to incorporate a bank under the necessary and proper clause (Article 1, Section 8, Clause 18). This clause gives Congress the power to enact "all laws which shall be necessary and proper, for carrying into execution the foregoing powers, and all other powers vested by this constitution, in the government of the United States, or in any department thereof." Although the Constitution does not affirmatively grant Congress the power to establish a bank, it does provide a wide array of powers relating to monetary ends, such as the powers of laying and collecting taxes, borrowing money, and regulating commerce. The Court found that a national bank, and branches of such a bank, are necessary and proper to allow the government to perform these powers.Second, the Court held that the State of Maryland did not have the authority to tax the national bank. The Court stated that "[a]n unlimited power to tax involves, necessarily, a power to destroy." Id. at 327. John Marshall, Library of Congress. In regard to that question, Chief Justice Marshall wrote, "[t]he states have no power, by taxation or otherwise, to retard, impede, burden, or in any manner control the operations of the constitutional laws enacted by Congress," referring to the operation and maintenance of the national bank. Date: March 6, 1819Author: Marshall, JohnGenre: court opinion"Let the end be legitimate, let it be within the scope of the constitution, and all means which are appropriate, which are plainly adapted to that end, which are not prohibited, but consist with the letter and spirit of the constitution, are constitutional."McCulloch v. Maryland is a US Supreme Court case that was decided on March 6, 1819, under the leadership of Chief Justice John Marshall. The Second Bank of the United States was operating a branch in Baltimore when the state of Maryland passed legislation effectively taxing its operation. James McCulloch, an officer of the Baltimore branch, refused to pay the tax and appealed to the US Supreme Court after the Maryland state courts decided the issue in favor of Maryland. McCulloch v. Maryland specifically addresses whether the United States Congress has the power under the US Constitution to establish a federal bank, and whether the states have the authority to tax a federal bank's operation within their borders. However, this case carries significance beyond these facts, because its rulings affected the balance of power between the federal government and the states, and shaped the future of US expansion during the nineteenth century.Defining MomentDuring the drafting of the US Constitution, the division of power between the federal and state governments was a hotly debated issue, with respected leaders holding strong opinions on both sides. Some, including the first US treasury secretary, Alexander Hamilton, and future US Supreme Court chief justice John Marshall, argued that a strong federal government was necessary to unite the people of the new nation. Others, including future president Thomas Jefferson, hesitated to give a centralized government too much control, still wary after the recent struggles against England's heavy-handed rule from afar.In the end, perhaps as a matter of compromise, the Constitution addressed this matter in a rather vague way: it grants only a few specific powers to the federal government, and places only a few clear limitations on those powers. This is further complicated by a clause in article 1, section 8 known as the "Necessary and Proper Clause," which states that Congress has the authority to "make all Laws which shall be necessary and proper for carrying into Execution" the powers granted to it by the Constitution. From the early days of the United States, opinion was divided as to whether this clause should be interpreted as affirmatively granting Congress the power to pass any laws it deems necessary to carry out its constitutional duties, or intentionally limiting Congress's power to write only those laws that are deemed absolutely necessary to carry out its duties.This interpretive difference has great meaning, because the Tenth Amendment reserves to the states any powers not explicitly granted to the federal government, and article 1, section 10 forbids the states from interfering with the exercise of those explicit federal powers. Thus, the broader "granting" interpretation of the Necessary and Proper Clause effectively reduces the states' autonomy in favor of stronger national regulation that states cannot challenge. By contrast, the narrower "limiting" interpretation skews the balance of power more toward the states.On its face, the Supreme Court in McCulloch v. Maryland simply needed to decide whether the Constitution authorized Congress to charter a federal bank, and whether the state of Maryland had the right to tax its operation. However, all parties involved knew that the case would have a far-reaching impact on the ideological split between those who favored a strong, centralized federal government, and those who championed more autonomous states.John Marshall was born near Germantown, Virginia, on September 24, 1755. His formal education on the Virginia frontier was sparse but classical, consisting of one year at a private academy and some home tutoring. At age twenty, he joined a Virginia militia as a lieutenant to fight in the Revolutionary War. In 1780, he left the military and returned to Virginia, where he briefly studied law at the College of William and Mary. He was admitted to the Virginia bar and moved to Richmond, where he set up a law practice and established a strong reputation for his work in the state's appeals court. Marshall also served in a legislative capacity as a member of the Virginia House of Delegates from 1782 to 1789, and in 1788 he was appointed as a delegate to the Virginia convention charged with ratifying or rejecting the newly proposed US Constitution.Marshall's first federal appointment in the young United States government was to a diplomatic mission to France in 1797 under President John Adams. Upon his return, at the request of former president George Washington, Marshall successfully ran for the Richmond seat in the US House of Representatives as a member of the Federalist Party. He took this seat in late 1799, and by May of the following year, President Adams had appointed him secretary of state. In 1801, Adams appointed Marshall chief justice of the Supreme Court of the United States.Marshall served on the Supreme Court for thirty-four years, during which time he wrote 519 of the 1,215 opinions issued by the court, including several landmark cases defining the court's powers to interpret the Constitution, such as Marbury v. Madison (1803). During the early years of his tenure, Marshall had considerable influence among his fellow justices, reflected in the strong Federalist leaning of many decisions from that time. This started to change around 1804, when President Thomas Jefferson, a distant cousin of Marshall's and a strong anti-Federalist, appointed the first of three new justices to the court. The country's rapid economic growth and western expansion in the 1810s and early 1820s led to many decisions on the balance of power between the federal and state governments, including McCulloch v. Maryland. By the late 1820s, Marshall's influence further declined as President Andrew Jackson's appointees arrived on the court, skewing the bench further in favor of states' rights.Chief Justice John Marshall continued to serve on the US Supreme Court until his death in Philadelphia on July 6, 1835.Document AnalysisIn the early days of the United States, there was much debate about whether a national bank should be established, and whether doing so would be permissible under the US Constitution. In 1791, the Congress chartered the First Bank of the United States, with the goals of establishing a consistent and stable currency, extending credit to encourage further expansion of US territory, and facilitating the collection of taxes from the states for the benefit of the newly founded nation. The bank was championed by those in the administration of President George Washington with Federalist leanings, including Treasury Secretary Alexander Hamilton, but was opposed by those who supported states' rights, including Secretary of State Thomas Jefferson. Under its charter, the First Bank of the United States was limited to twenty years of operation; in 1811, Congress debated renewing the charter, and the bank's opponents won the day: the charter was not renewed, and the First Bank of the United States ceased operations.However, the War of 1812 and the Napoleonic Wars led to worldwide financial instability, and it became clear that some intervention was needed to keep the fledgling US economy on track. Some of the national bank's earlier opponents conceded that the bank had served a useful function during its tenure, and in 1817, the Second Bank of the United States began operations under a new twenty-year charter. The Second Bank's headquarters were in Philadelphia, Pennsylvania, but the bank established branch locations in a number of cities across the United States.The Second Bank had opened and was operating a branch in Baltimore, Maryland, in 1817 when the state passed legislation that amounted to a tax on the operations of any bank not chartered in Maryland, which included the Second Bank. The new law required that out-of-state banks must print their notes on special paper purchased from the state, or pay $15,000 per year to be exempt from the requirement. Noncompliant banks would face stiff fines. This law was controversial, as it was reminiscent of the stamp taxes that England had forced upon legal documents prepared in the United States prior to the American Revolution.James McCulloch, who was then acting as the head of the Baltimore branch of the Second Bank, refused to pay the tax. He was reported to the state and ordered to pay the fine for noncompliance, but the Second Bank fought back. The fine was first appealed in the Maryland state court, where a judge ruled against McCulloch and the Second Bank on the grounds that the entire notion of a federal bank was unconstitutional, as the Constitution did not explicitly authorize Congress to establish such a bank. The case was then appealed to the US Supreme Court—which, in its decision, reaffirmed the court's authority to determine the constitutionality of state and federal legislative actions with respect to the US Constitution.The TrialOral argument in McCulloch v. Maryland began before the US Supreme Court on February 22, 1819, and lasted for nine days. The members of the Supreme Court, as well as the Congress and numerous state leaders, were quite interested in the arguments and the outcome of the case. So, moreover, was the general public: a quote from the letters of Justice Joseph Story noted that the arguments took place before "a crowded audience of ladies and gentlemen; the hall was full almost to suffocation, and many went away for want of room" (325). Indeed, it was widely recognized that this case held more significance than the simple taxation of a single bank branch.Altogether, six attorneys argued before the Supreme Court. Arguing on behalf of McCulloch and the Second Bank of the United States was Daniel Webster, a well-respected attorney from Massachusetts who frequently appeared before the court; William Wirt, the attorney general of the United States; and William Pinkney, former US attorney general under President James Madison. Arguing on behalf of the state of Maryland was Joseph Hopkinson, a well-known attorney from Philadelphia; Walter Jones, a private attorney from Washington, DC, with a reputation for extensive legal knowledge; and Luther Martin, attorney general for the state of Maryland.The Supreme Court issued its opinion on March 6, 1819, just three days after the conclusion of oral arguments—impressively fast for an opinion that filled more than 150 written pages. Chief Justice John Marshall wrote the opinion, which, to the surprise of many observers, was unanimous. The ruling established that Congress did indeed have the authority to charter a federal bank, and that Maryland did not have the power to tax that bank's operations. However, the legal justification behind the decision gave the case significant and long-lasting impact.The DecisionIn writing for the court, Chief Justice Marshall lays out four arguments explaining why Congress did in fact have the authority to establish a national bank. First, the court states that, since Congress had created the First Bank of the United States, it likewise had the authority to create the second. This logic seems dubious, but Chief Justice Marshall explains that the decision to create the First Bank was made by "minds as pure and as intelligent as this country can boast." He notes that "its principle was completely understood, and was opposed with equal zeal and ability," and that Congress nonetheless voted to charter the First Bank. He reasoned that, since the decision to charter a federal bank was not made lightly the first time around, the judgment of those who made that decision should be trusted and allowed to stand. Chief Justice Marshall further noted that the chartering of the Second Bank occurred after a "short experience of the embarrassments to which the refusal to revive it exposed the government"; in other words, the Second Bank was chartered in a somewhat rushed manner. Marshall acknowledges that laws passed in this way might be more suspect than those that are extensively debated, but that fact alone does not mean the law is "irreconcilable with the constitution." This is particularly true in this case, since the First Bank was chartered only after lengthy discussion.Second, the court rejected Maryland's argument that the states retain full sovereignty because they were the entities that ratified the Constitution in the first place. Drafted in 1787 at the Constitutional Convention held in Philadelphia, the Constitution was then ratified over a period of two years by state-level ratification conventions. The fact that the Constitution was ratified at the state level formed the basis of Maryland's argument that it was really the states, not the people, who adopted the Constitution, therefore making the states the locus of sovereignty from which federal power is derived. Chief Justice Marshall writes, however, that "it is true, [the ratification conventions] assembled in their several States," but that "the measures they adopt do not, on that account, cease to be the measures of the people themselves."The third and fourth arguments are tied closely together, and address the provisions of the Constitution directly. The court agreed that the power to charter a national bank was not explicitly granted to Congress in article 1, section 8 of the Constitution. However, Marshall writes that "there is no phrase in the instrument which . . . requires that everything granted shall be expressly and minutely described." In other words, there was nothing in the Constitution that restricted Congress's powers to that which was specifically enumerated. He further elaborates that the Constitution does provide for "great powers, to lay and collect taxes; to borrow money; to regulate commerce; to declare and conduct a war; and to raise and support armies and navies," and that as a result Congress "must also be entrusted with ample means for their execution." So while Congress may not explicitly have the power to establish a national bank, it implicitly has that power if establishing such a bank will help to execute constitutional duties such as collecting taxes and borrowing money. Marshall particularly emphasized that, because the Constitution was meant to be a living document subject to interpretation, any rulings on the extent of its provisions must be considered in a broader context, and not limited to a strict reading of the text.This led into Marshall's final argument, which relied upon the Necessary and Proper Clause. This clause, which is found in article 1, section 8, clause 18, states that Congress can pass any law that is "necessary" and "proper" to carry out the powers granted to it by the Constitution. However, the word "necessary" led to disagreement over its interpretation: Maryland argued that it meant Congress could only enact laws that were absolutely necessary in order to carry out its powers, and that establishing a national bank was not absolutely necessary for the government to function. However, Chief Justice Marshall ultimately said that it referred to "all means which are appropriate" and was not intended to limit Congress to actions that were essentially a last resort. He justified this interpretation by noting that the Necessary and Proper Clause was listed among Congress's powers in article 8, rather than among its limitations in article 9, and also by noting again that the US Constitution was intended to be a flexible document subject to contextual interpretation. If this were not the case, he argues, it would "deprive the legislature of the capacity to avail itself of experience, to exercise its reason, and to accommodate its legislation to circumstances."The decision on this point was significant in the long-running battle between federalism and states' rights. Chief Justice Marshall stated that the Necessary and Proper Clause was meant to be "an additional power" granted to Congress, rather than "a restriction on those already granted." This gave Congress broad authority to pass many specific provisions not explicitly addressed in the Constitution, as long as they could be justifiably related to a power that Congress was specifically granted by the Constitution. Further complicating the issue is that the Tenth Amendment, which was ratified as part of the Bill of Rights in 1791, states that any power "not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States respectively, or to the people." This meant that any decision that expanded the power of the federal government necessarily limited the power of the states to legislate in that same area.This tension informed the second part of the court's decision in McCulloch v. Maryland: once it was determined that the federal government had the authority to create the Second Bank of the United States, the Supreme Court had to decide whether it was permissible for the state of Maryland to tax the operations of the Baltimore branch.On this point, the court established that Maryland did not have the power to tax the operation of the federal bank within its borders. Chief Justice Marshall clearly stated that "the power to tax involves the power to destroy," and that a state cannot "retard impede, burden, or in any manner control, the operations of the Constitutional laws enacted by congress to carry into execution" its powers and duties. To support this ruling, Marshall makes what is commonly referred to as a "slippery slope" argument: he suggests that, if the state is allowed to tax the bank, next it will tax the mail, the mint, the judicial process, the patent system, and any other federal government operation that occurs within its borders. He notes that this would effectively allow a state to shut down the operation of the federal government in that state, which would directly contradict the will of the people as expressed in the ratification of the US Constitution.ReactionThe decision in McCulloch v. Maryland was not well received in states known for anti-Federalist views, primarily in the South. The decision was widely criticized in newspapers, including the Richmond Enquirer, of Marshall's own hometown. Within a few days of the court's opinion being issued, a writer using the pen name "Amphictyon" wrote an editorial criticizing Marshall on several points, including the issuance of a single court opinion (when, until a few years prior, each justice had generally issued his own opinion), and suggesting that his ruling might have been a result of political influence. The writer likewise noted that the ruling would have broad implications for the future development of the United States, particularly with respect to westward expansion and the creation of railroads, canals, and other matters affecting interstate travel and commerce; the decision in McCulloch v. Maryland would ensure that the federal government could always have the final say on these matters if it so desired. In a rare move, Marshall felt it necessary to defend the ruling in the popular media, publishing a piece titled "A Friend to the Union" in the Philadelphia newspapers. This piece reiterated a significant point in the original opinion, namely that it was the people and not the states who had ratified the Constitution, and expressed Marshall's belief that it was within the federal government's authority to take any actions necessary to preserve the nation on behalf of the people that had chosen to form it.Alas, there was no clear resolution of this ideological split, either at the time of the McCulloch decision, or at present; the issue of the division of power between the federal and state governments continues to be debated.BibliographyCrompton, Samuel Willard. McCulloch v. Maryland: Implied Powers of the Federal Government. New York: Infobase, 2007. Print. Harrison, Maureen, and Steve Gilbert, eds. Landmark Decisions of the United States Supreme Court IV. La Jolla: Excellent, 1994. 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