SUPREME COURT OF THE UNITED STATES

Brown v. Maryland

25 U.S. 419 (1827) · Decided March 12, 1827

SUMMARY

The Supreme Court held that Maryland could not require an importer of foreign goods to obtain a state license before selling the goods in their original package. The licensing requirement was unconstitutional because it operated as a prohibited duty on imports and conflicted with Congress's power to regulate foreign commerce.

CASE DETAILS

COURT	Supreme Court of the United States
WRITING FOR THE COURT	John Marshall, Chief Justice; Justice Thompson
JURISDICTION	Federal
DECIDED	March 12, 1827
DISPOSITION	reversed_and_remanded
PROCEDURAL POSTURE	Writ of error to the Maryland Court of Appeals, which affirmed a judgment of the City Court of Baltimore entered on demurrer to an indictment for selling imported foreign dry goods without a Maryland license.
STANDARD OF REVIEW	Constitutional review of a state statute on writ of error; the Court applied independent review to determine whether the statute conflicted with the Constitution.
PRECEDENTIAL VALUE	Binding Supreme Court precedent
PARTIES	Alexander Brown, George Brown, John A. Brown, James Brown v. State of Maryland

TOPICS

constitutional law · commerce clause · federalism · supremacy clause · statutory interpretation

PRACTICE AREAS

constitutional law · federalism · state taxation · international trade

QUESTIONS PRESENTED

1. Whether Maryland's requirement that an importer obtain a license before selling imported goods in their original package imposed an unconstitutional duty on imports.
2. Whether Maryland's licensing requirement impermissibly conflicted with Congress's power to regulate foreign commerce.
3. Whether the State could characterize the license charge as a tax on the importer or occupation rather than a prohibited duty on imports.

HOLDINGS

1. A state may not require an importer to pay a license fee as a condition of selling imported merchandise while the merchandise remains in the original package and has not been incorporated into the general mass of property in the State.
2. A State may not use its taxing or regulatory authority to obstruct or defeat Congress's power to regulate commerce with foreign nations; the power to authorize importation includes the power to authorize the importer to sell the imported goods.
3. A State may tax occupations generally, but it may not evade the constitutional prohibition by imposing on an importer a license fee that, in substance, taxes the imported article or the act of importation.

KEY QUOTATIONS

> *"but while remaining the property of the importer, in his warehouse, in the original form or package in which it was imported, a tax upon it is too plainly a duty on imports to escape the prohibition in the constitution."* (25 U.S. at 442)

> *"It is impossible to conceal from ourselves, that this is varying the form, without varying the substance."* (25 U.S. at 444)

> *"Any penalty inflicted on the importer for selling the article in his character of importer, must be in opposition to the act of Congress which authorizes importation."* (25 U.S. at 448)

> *"It cannot interfere with any regulation of commerce."* (25 U.S. at 449)

FACTUAL BACKGROUND

The Browns imported a package of foreign dry goods and sold it by wholesale in Baltimore without obtaining the license required by a Maryland statute. Maryland imposed a fifty-dollar license fee and penalties for the failure to obtain the license. The goods remained in the original package and had not been mixed with the general mass of property in the State.

PROCEDURAL HISTORY

The Browns were indicted in the City Court of Baltimore under a Maryland statute requiring importers and wholesale sellers of imported goods to obtain a license before selling them. Judgment was entered against them on demurrer, and the Maryland Court of Appeals affirmed. The Supreme Court granted review by writ of error and reversed.

DISPOSITION

reversed_and_remanded

REMAND INSTRUCTIONS

The Maryland Court of Appeals was instructed to reverse the judgment of the City Court of Baltimore and enter judgment in favor of the appellants.

CASES CITED

- Gibbons v. Ogden, 22 U.S. (9 Wheat.) 1
- McCulloch v. Maryland, 17 U.S. (4 Wheat.) 316
- 5 Cranch 368
- 9 Cranch 104
- 1 Mason 499