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Questions of the validity of a "succession tax" under the act of June 30, 1864, as amended, in reviewing the income-tax constitutionality of this tax, the court says that, "whether direct taxes in the sense of the constitution comprehended whether a capitation tax and a tax on land, or a tax not absolutely decided; nor is it necessary to determine it in the present case, as it is expressly decided that the terms do not include the tax on income, which cannot be distinguished in principle from a succession tax, such as is involved in the present controversy." Tax held to be constitutional and valid and rightfully payable. (8 Wall, 351.)

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