"In a general sense, all contributions imposed by the government upon individuals for the service of the state, are called taxes, by whatever name they may be known, whether by the name of tribute, tythe, tallage, impost, duty, gabel, custom, subsidy, aid, supply, excise, or other name." (*Commentaries on the Constitution*, 1833)

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Joseph Story was a Massachusetts legislator and attorney before being confirmed as an Associate Justice on the United States Supreme Court, where he served for 34 years.