

## Supreme Court of the United States

Reversed lower courts and overturned McCulloch's conviction, holding that establishing a national bank is within the constitutional powers of Congress under the "necessary and proper" clause and Maryland does not have authority to tax a federal institution.

*McCulloch v. Maryland* (1819)



## Maryland Court of Appeals

Upheld decision of lower court and affirmed McCulloch's conviction.

*McCulloch v. Maryland* (1818)



## County Court of Baltimore County

Convicted McCulloch, the manager of the Baltimore branch of the Bank of the United States, for failing to pay the \$15,000 tax levied by the State of Maryland. McCulloch fined \$2,500

*McCulloch v. Maryland* (1818)