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In the Crandall case of 1865, Nevada's first Supreme Court was asked to decide if a controversial state law placing a tax of one dollar on every person leaving the state by railroad, stagecoach or other vehicles transporting passengers for hire was constitutional.

The case was not an easy one for the three newly elected Justices. The legal issues were complex, and the case was politically sensitive as well. On one hand, Nevada had achieved statehood just one year earlier, and the controversial tax law was one of the first acts of Nevada's new state legislature. On the other hand, it would be unfortunate to give the impression that Nevada was flaunting the federal Constitution immediately after it had entered the Union and just as the Union was struggling to recover from the devastation of the Civil War.

In a scholarly opinion, Justice Lewis presented the ruling of the court: the tax was constitutionally sound and would stand. In the opinion, Justice Lewis acknowledged the difficulty of the legal issues presented by the Crandall case and the mass of differing opinions similar issues had produced in American jurisprudence. Ultimately, however, the Crandall case was overruled by the United States Supreme Court and the controversial tax struck down.

Narrator: Governor Bob Miller (acting Governor, 1989-1991; Governor, 1991-1999). Governor

Bob Miller began his legal career in Nevada as a Clark County Deputy District Attorney and later became the first legal advisor to the Las Vegas Metropolitan Police Department. In 1978 Governor Miller was elected to serve as Clark County District Attorney. In 1982 he became the first Clark County DA in modern history to be re-elected to this post. Governor Miller was elected Nevada's Lieutenant Governor in 1986 and after two years became acting Governor (1989-1991) as well as Lieutenant Governor upon the resignation of Governor Richard Bryan to become a U.S. Senator from Nevada. Governor Miller was subsequently elected to two terms as governor (1991-1999). Governor Miller served as Chairman of the Board of the Nevada Division of the American Cancer Society and as Chairman of the National Governors' Association Committee on Justice and Public Safety. In 1982 he was chosen by President Reagan to serve on the nine-member President's Task Force on Victims of Crime.

Photograph of interior of the Nevada Supreme Court courtesy of the Nevada State Museum.  
Photograph of Warm Springs Hotel courtesy of the Nevada State Library and Archives.

[Ten Famous Cases of the Nevada Supreme Court, 1865-1937](#)