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U.S. Supreme Court

United States v. Richardson, 418 U.S. 166 (1974)

United States v. Richardson

No. 72-885

Argued October 10, 1973

Decided June 25, 1974

418 U.S. 166

Syllabus

Respondent, as a federal taxpayer, brought this suit for the purpose of obtaining a declaration of unconstitutionality of the Central Intelligence Agency Act, which permits the CIA to account for its expenditures "solely on the certificate of the Director. . . ." 50 U.S.C. § 403j(b). The complaint alleged that the Act violated Art. I, § 9, cl. 7, of the Constitution insofar as that clause requires a regular statement and account of public funds. The District Court's dismissal of the complaint for, *inter alia*, respondent's lack of standing under *Flast v. Cohen*, [392 U. S. 83](#), was reversed by the Court of Appeals. That court held that respondent had standing as a taxpayer on the ground that he satisfied *Flast's* requirements that the allegations (1) challenge an enactment under the Taxing and Spending Clause of Art I, § 8, and show (2) a "nexus" between the plaintiff's status and a specific constitutional limitation on the taxing and spending power.

Held: Respondent lacks standing to maintain this suit. Pp. [418 U. S. 171-180](#).

(a) *Flast*, which stressed the need for meeting the requirements of Art. III, did not

"undermine the salutary principle . . . established by [Frothingham V. Mellon, 262 U. S. 447](#)] . . . that a taxpayer may not 'employ a federal court as a forum in which to air his generalized grievances about the conduct of government or the allocation of power in the Federal System.'"

Pp. [418 U. S. 171-174](#).

(b) Respondent's challenge, not being addressed to the taxing or spending power, but to the statutes regulating the CIA's accounting and reporting procedures, provides no "logical nexus" between his status as "taxpayer" and the asserted failure of Congress to require more detailed reports of expenditures of the CIA. Pp. [418 U. S. 174-175](#).

(c) Respondent's claim that, without detailed information on the CIA's expenditures, he cannot properly follow legislative or executive action, and thereby fulfill his obligations as a voter, is a generalized grievance insufficient under *Frothingham* or *Flast* to show that "he has sustained or is immediately in danger of

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sustaining direct injury as the result" of such action. *Ex parte Levitt*, 302 U.S. 633, 634. Pp. [418 U. S. 176-178](#).

[465 F.2d 844](#), reversed.

BURGER, C.J., delivered the opinion of the Court, in which WHITE, BLACKMUN, POWELL, and REHNQUIST, JJ., joined. POWELL, J., filed a concurring opinion, *post*, p. [418 U. S. 180](#). DOUGLAS, J., filed a dissenting opinion, *post*, p. [418 U. S. 197](#). BRENNAN, J., filed a dissenting opinion, *post*, p. [418 U. S. 235](#). STEWART, J., filed a dissenting opinion, in which MARSHALL, J., joined, *post*, p. [418 U. S. 202](#).