

Table of Laws and Rules

UNITED STATES CONSTITUTION

	Sec.		Sec.
Art. I, § 10.....	5:9	Amend 5	3:10.50

UNITED STATES CODE ANNOTATED

26 U.S.C.A. Sec.	Sec.	28 U.S.C.A. Sec.	Sec.
2056(a)	3:10.50	530D	3:10.50
		1341	1:3.50
27 U.S.C.A. Sec.	Sec.	1738c.....	3:10.50
121	2:21		
122	2:21		

FEDERAL RULES OF CIVIL PROCEDURE

Rule	Sec.
24(a)(2).....	3:10.50

Table of Cases

A

- Allegheny Pittsburgh Coal Co. v. County Com'n of Webster County, W. Va., 488 U.S. 336, 109 S. Ct. 633, 102 L. Ed. 2d 688 (1989)—§ 3:7.50
- American Mfg. Co. v. City of St. Louis, 250 U.S. 459, 39 S. Ct. 522, 63 L. Ed. 1084 (1919)—§ 2:3
- American Oil Co. v. Neill, 380 U.S. 451, 85 S. Ct. 1130, 14 L. Ed. 2d 1 (1965)—§ 2:3
- Arizona Christian School Tuition Organization v. Winn, 563 U.S. 125, 131 S. Ct. 1436, 179 L. Ed. 2d 523, 265 Ed. Law Rep. 855 (2011)—§ 1:3.50
- Armour v. City of Indianapolis, Ind., 132 S. Ct. 2073, 182 L. Ed. 2d 998 (2012)—§ 3:7.50
- 81 L. Ed. 2d 580, 10 Media L. Rep. (BNA) 1873 (1984)—§ 2:21
- Carmichael v. Southern Coal & Coke Co., 301 U.S. 495, 57 S. Ct. 868, 81 L. Ed. 1245, 109 A.L.R. 1327 (1937)—§ 3:7.50
- Caterpillar, Inc. v. Department of Treasury, Revenue Div., 440 Mich. 400, 488 N.W.2d 182 (1992)—§ 2:21
- Central Greyhound Lines of N. Y. v. Mealey, 334 U.S. 653, 68 S. Ct. 1260, 92 L. Ed. 1633 (1948)—§ 2:21
- Clyde Mallory Lines v. State of Alabama ex rel. State Docks Commission, 296 U.S. 261, 56 S. Ct. 194, 80 L. Ed. 215, 1936 A.M.C. 1 (1935)—§ 5:9

B

- Bacchus Imports, Ltd. v. Dias, 468 U.S. 263, 104 S. Ct. 3049, 82 L. Ed. 2d 200 (1984)—§ 2:21
- Boston Stock Exchange v. State Tax Commission, 429 U.S. 318, 97 S. Ct. 599, 50 L. Ed. 2d 514 (1977)—§ 2:21
- Butler Bros. v. McColgan, 315 U.S. 501, 62 S. Ct. 701, 86 L. Ed. 991 (1942)—§ 2:3
- Complete Auto Transit, Inc. v. Brady, 430 U.S. 274, 97 S. Ct. 1076, 51 L. Ed. 2d 326 (1977)—§§ 2:3, 2:21
- Comptroller of Treasury of Maryland v. Wynne, 135 S. Ct. 1787, 191 L. Ed. 2d 813 (2015)—§ 2:21
- Connecticut General Life Ins. Co. v. Johnson, 303 U.S. 77, 58 S. Ct. 436, 82 L. Ed. 673 (1938)—§ 2:3

C

- Capital Cities Cable, Inc. v. Crisp, 467 U.S. 691, 104 S. Ct. 2694, 81 L. Ed. 2d 397 (1976)—§ 2:21
- Cudahy Packing Co. v. Hinkle, 278

FEDERAL LIMITATIONS ON STATE AND LOCAL TAXATION

- U.S. 460, 49 S. Ct. 204, 73 L. Ed. 454 (1929)—§ 2:3
- Cuno v. DaimlerChrysler, Inc., 386 F.3d 738, 2004 FED App. 0356A (6th Cir. 2004)—§ 2:21
- D**
- DaimlerChrysler Corp. v. Cuno, 547 U.S. 332, 126 S. Ct. 1854, 164 L. Ed. 2d 589 (2006)—§§ 1:3.50, 2:3, 2:21
- Department of Revenue v. James B. Beam Distilling Co., 377 U.S. 341, 84 S. Ct. 1247, 12 L. Ed. 2d 362, 1964 A.M.C. 2767 (1964)—§ 2:21
- Department of Revenue of Ky. v. Davis, 553 U.S. 328, 128 S. Ct. 1801, 170 L. Ed. 2d 685 (2008)—§ 2:21
- Doremus v. Board of Ed. of Borough of Hawthorne, 342 U.S. 429, 72 S. Ct. 394, 96 L. Ed. 475 (1952)—§ 2:21
- Dusenbery v. U.S., 534 U.S. 161, 122 S. Ct. 694, 151 L. Ed. 2d 597 (2002)—§ 2:3
- F**
- Fargo v. Hart, 193 U.S. 490, 24 S. Ct. 498, 48 L. Ed. 761 (1904)—§ 2:3
- Farmers' Loan & Trust Co. v. State of Minnesota, 280 U.S. 204, 50 S. Ct. 98, 74 L. Ed. 371, 8 A.F.T.R. (P-H) ¶ 10257, 65 A.L.R. 1000 (1930)—§ 2:3
- Fitzgerald v. Racing Ass'n of Central Iowa, 539 U.S. 103, 123 S. Ct. 2156, 156 L. Ed. 2d 97 (2003)—§ 3:16
- Flast v. Cohen, 392 U.S. 83, 88 S. Ct. 1942, 20 L. Ed. 2d 947 (1968)—§ 2:21
- Ford Motor Co. v. Beauchamp, 308 U.S. 331, 60 S. Ct. 273, 84 L. Ed. 304 (1939)—§ 2:3
- 44 Liquormart, Inc. v. Rhode Island, 517 U.S. 484, 116 S. Ct. 1495, 134 L. Ed. 2d 711, 24 Media L. Rep. (BNA) 1673 (1996)—§ 2:21
- Friends of the Earth, Inc. v. Laidlaw Environmental Services (TOC), Inc., 528 U.S. 167, 120 S. Ct. 693, 145 L. Ed. 2d 610, 49 Env't. Rep. Cas. (BNA) 1769, 30 Env'tl. L. Rep. 20246, 163 A.L.R. Fed. 749 (2000)—§ 2:21
- G**
- Garcia v. San Antonio Metropolitan Transit Authority, 469 U.S. 528, 105 S. Ct. 1005, 83 L. Ed. 2d 1016, 27 Wage & Hour Cas. (BNA) 65, 36 Empl. Prac. Dec. (CCH) ¶ 34995, 102 Lab. Cas. (CCH) ¶ 34633 (1985)—§ 2:21
- General Motors Corp. v. Washington, 377 U.S. 436, 84 S. Ct. 1564, 12 L. Ed. 2d 430 (1964)—§ 2:3
- Goldberg v. Sweet, 488 U.S. 252, 109 S. Ct. 582, 102 L. Ed. 2d 607, 98 Pub. Util. Rep. 4th (PUR) 263 (1989)—§ 2:21
- Granholm v. Heald, 544 U.S. 460, 125 S. Ct. 1885, 161 L. Ed. 2d 796 (2005)—§ 2:21
- Gwin, White & Prince v. Henneford, 305 U.S. 434, 59 S. Ct. 325, 83 L. Ed. 272 (1939)—§ 2:21

TABLE OF CASES

H

- Hans Rees' Sons v. State of North Carolina ex rel. Maxwell, 283 U.S. 123, 51 S. Ct. 385, 75 L. Ed. 879 (1931)—§ 2:3
- Heald v. Engler, 342 F.3d 517, 2003 FED App. 0308P (6th Cir. 2003)—§ 2:21
- Hibbs v. Winn, 542 U.S. 88, 124 S. Ct. 2276, 159 L. Ed. 2d 172 (2004)—§§ 1:3.50, 2:19
- Hollingsworth v. Perry, 133 S. Ct. 2652, 186 L. Ed. 2d 768, 57 Employee Benefits Cas. (BNA) 1605, 118 Fair Empl. Prac. Cas. (BNA) 1446 (2013)—§ 3:10.60
- Hostetter v. Idlewild Bon Voyage Liquor Corp., 377 U.S. 324, 84 S. Ct. 1293, 12 L. Ed. 2d 350 (1964)—§ 2:21

I

- Indianapolis, City of v. Armour, 946 N.E.2d 553 (Ind. 2011)—§ 3:7.50
- International Harvester Co. v. Department of Treasury of State of Ind., 322 U.S. 340, 64 S. Ct. 1019, 88 L. Ed. 1313 (1944)—§ 2:3
- v. Evatt, 329 U.S. 416, 67 S. Ct. 444, 91 L. Ed. 390 (1947)—§ 2:3
- International Paper Co. v. Commonwealth of Massachusetts, 246 U.S. 135, 38 S. Ct. 292, 62 L. Ed. 624 (1918)—§ 2:3
- International Shoe Co. v. Shartel, 279 U.S. 429, 49 S. Ct. 380, 73 L. Ed. 781 (1929)—§ 2:3

J

- James Clark Distilling Co. v. Western Maryland R. Co., 242 U.S. 311, 37 S. Ct. 180, 61 L. Ed. 326 (1917)—§ 2:21
- J. D. Adams Mfg. Co. v. Storen, 304 U.S. 307, 58 S. Ct. 913, 82 L. Ed. 1365, 117 A.L.R. 429 (1938)—§ 2:21
- Johnson Oil Refining Co. v. State of Oklahoma ex rel. Mitchell, 290 U.S. 158, 54 S. Ct. 152, 78 L. Ed. 238 (1933)—§ 2:3
- Jones v. Flowers, 547 U.S. 220, 126 S. Ct. 1708, 164 L. Ed. 2d 415 (2006)—§ 2:3

L

- Larkin v. Grendel's Den, Inc., 459 U.S. 116, 103 S. Ct. 505, 74 L. Ed. 2d 297 (1982)—§ 2:21
- Lawrence v. State Tax Commission of Mississippi, 286 U.S. 276, 52 S. Ct. 556, 76 L. Ed. 1102, 87 A.L.R. 374 (1932)—§ 2:21
- Lewis v. Casey, 518 U.S. 343, 116 S. Ct. 2174, 135 L. Ed. 2d 606 (1996)—§ 2:21
- Loving v. Virginia, 388 U.S. 1, 87 S. Ct. 1817, 18 L. Ed. 2d 1010 (1967)—§ 3:10.50

M

- Marbury v. Madison, 5 U.S. 137, 2 L. Ed. 60, 1803 WL 893 (1803)—§§ 2:21, 3:10.50
- Massachusetts, Commonwealth of v. Mellon, 262 U.S. 447, 43 S. Ct. 597, 67 L. Ed. 1078 (1923)—§ 2:21
- McLeod v. J. E. Dilworth Co., 322 U.S. 327, 64 S. Ct. 1023, 88 L.

FEDERAL LIMITATIONS ON STATE AND LOCAL TAXATION

- Ed. 1304 (1944)—§ 2:3
- Miller Bros. Co. v. State of Md., 347 U.S. 340, 74 S. Ct. 535, 98 L. Ed. 744 (1954)—§ 2:3
- Moorman Mfg. Co. v. Bair, 437 U.S. 267, 98 S. Ct. 2340, 57 L. Ed. 2d 197 (1978)—§ 2:3
- Mullane v. Central Hanover Bank & Trust Co., 339 U.S. 306, 70 S. Ct. 652, 94 L. Ed. 865 (1950)—§ 2:3
- N**
- National Bellas Hess, Inc. v. Department of Revenue of State of Ill., 386 U.S. 753, 87 S. Ct. 1389, 18 L. Ed. 2d 505 (1967)—§ 2:3
- National Geographic Soc. v. California Bd. of Equalization, 430 U.S. 551, 97 S. Ct. 1386, 51 L. Ed. 2d 631 (1977)—§ 2:3
- New Energy Co. of Indiana v. Limbach, 486 U.S. 269, 108 S. Ct. 1803, 100 L. Ed. 2d 302 (1988)—§ 2:21
- Norfolk & W. Ry. Co. v. Missouri State Tax Commission, 390 U.S. 317, 88 S. Ct. 995, 19 L. Ed. 2d 1201, 73 Pub. Util. Rep. 3d (PUR) 385 (1968)—§ 2:3
- Northwestern States Portland Cement Co. v. State of Minn., 358 U.S. 450, 79 S. Ct. 357, 3 L. Ed. 2d 421, 67 A.L.R.2d 1292 (1959)—§ 2:3
- O**
- Oklahoma Tax Com'n v. Jefferson Lines, Inc., 514 U.S. 175, 115 S. Ct. 1331, 131 L. Ed. 2d 261, 75 A.F.T.R.2d 95-1564 (1995)—§ 2:21
- Ott v. Mississippi Val. Barge Line Co., 336 U.S. 169, 69 S. Ct. 432, 93 L. Ed. 585, 1949 A.M.C. 203 (1949)—§ 2:3
- P**
- Pacific Telephone & Telegraph Co. v. Tax Commission of State of Washington, 297 U.S. 403, 56 S. Ct. 522, 80 L. Ed. 760, 105 A.L.R. 1 (1936)—§ 2:3
- Paddell v. City of New York, 211 U.S. 446, 29 S. Ct. 139, 53 L. Ed. 275 (1908)—§ 2:21
- Pike v. Bruce Church, Inc., 397 U.S. 137, 90 S. Ct. 844, 25 L. Ed. 2d 174 (1970)—§ 2:21
- Polar Tankers, Inc. v. City of Valdez, Alaska, 557 U.S. 1, 129 S. Ct. 2277, 174 L. Ed. 2d 1, 2009 A.M.C. 1555 (2009)—§ 5:9
- Q**
- Quill Corp. v. North Dakota By and Through Heitkamp, 504 U.S. 298, 112 S. Ct. 1904, 119 L. Ed. 2d 91 (1992)—§ 2:21
- R**
- Racing Ass'n of Cent. Iowa v. Fitzgerald, 648 N.W.2d 555 (Iowa 2002)—§ 3:16
- Reeves, Inc. v. Stake, 447 U.S. 429, 100 S. Ct. 2271, 65 L. Ed. 2d 244 (1980)—§ 2:21
- S**
- Standard Pressed Steel Co. v. Washington Dept. of Revenue, 419 U.S. 560, 95 S. Ct. 706, 42 L. Ed. 2d 719 (1975)—§ 2:3
- State Bd. of Equalization of Cal. v. Young's Market Co., 299 U.S.

TABLE OF CASES

- 59, 57 S. Ct. 77, 81 L. Ed. 38
(1936)—§ 2:21
- Swedenburg v. Kelly, 358 F.3d 223
(2d Cir. 2004)—§ 2:21
- U**
- Underwood Typewriter Co. v.
Chamberlain, 254 U.S. 113, 41
S. Ct. 45, 65 L. Ed. 165, 3
A.F.T.R. (P-H) ¶ 3087 (1920)—
§ 2:3
- United Haulers Ass’n, Inc. v.
Oneida-Herkimer Solid Waste
Management Authority, 550
U.S. 330, 127 S. Ct. 1786, 167
L. Ed. 2d 655, 64 Env’t. Rep.
Cas. (BNA) 1129, 41 A.L.R.
Fed. 2d 601 (2007)—§ 2:21
- United Mine Workers of America v.
Gibbs, 383 U.S. 715, 86 S. Ct.
1130, 16 L. Ed. 2d 218, 61
L.R.R.M. (BNA) 2561, 53 Lab.
Cas. (CCH) ¶ 11135, 10 Fed.
R. Serv. 2d 361 (1966)—§ 2:21
- U.S. v. Windsor, 133 S. Ct. 2675,
186 L. Ed. 2d 808, 57 Employee
Benefits Cas. (BNA) 1577, 118
Fair Empl. Prac. Cas. (BNA)
1417, 2013-2 U.S. Tax Cas.
(CCH) ¶ 50400, 111 A.F.T.R.2d
2013-2385 (2013)—§ 3:10.50
- W**
- Wagon v. Prairie Band Pota-
watomi Nation, 546 U.S. 95,
126 S. Ct. 676, 163 L. Ed. 2d
429 (2005)—§ 6:10
- Wallace v. Hines, 253 U.S. 66, 40 S.
Ct. 435, 64 L. Ed. 782 (1920)—
§ 2:3
- Western Union Telegraph Co. v.
State of Kansas ex rel. Cole-
man, 216 U.S. 1, 30 S. Ct. 190,
54 L. Ed. 355 (1910)—§ 2:3
- West Lynn Creamery, Inc. v. Healy,
512 U.S. 186, 114 S. Ct. 2205,
129 L. Ed. 2d 157, 73
A.F.T.R.2d 94-2263 (1994)—
§ 2:21
- White Mountain Apache Tribe v.
Bracker, 448 U.S. 136, 100 S.
Ct. 2578, 65 L. Ed. 2d 665
(1980)—§ 6:10
- Windsor v. U.S., 699 F.3d 169,
2012-2 U.S. Tax Cas. (CCH) ¶
60654, 110 A.F.T.R.2d 2012-
6370 (2d Cir. 2012)—§ 3:10.50
- Wisconsin v. Constantineau, 400
U.S. 433, 91 S. Ct. 507, 27 L.
Ed. 2d 515 (1971)—§ 2:21
- Wisconsin, State of v. J.C. Penney
Co., 311 U.S. 435, 61 S. Ct.
246, 85 L. Ed. 267, 130 A.L.R.
1229 (1940)—§ 2:3
- W.U. Tel. Co. v. Com. of Mass., 125
U.S. 530, 8 S. Ct. 961, 31 L.
Ed. 790 (1888)—§ 2:3

Table of Laws and Rules

UNITED STATES CONSTITUTION

	Sec.		Sec.
Art. I, § 8.....	7:7.50	Amend 5.....	7:7.50

UNITED STATES CODE ANNOTATED

15 U.S.C.A. Sec.	Sec.	28 U.S.C.A. Sec.	Sec.
375 to 378.....	11:11	1602.....	8:17
		2101(c).....	7:9
18 U.S.C.A. Sec.	Sec.	31 U.S.C.A. Sec.	Sec.
1964(c).....	11:11	3729 to 3733.....	11:11
28 U.S.C.A. Sec.	Sec.	49 U.S.C.A. Sec.	Sec.
1341.....	7:9, 7:11	1150(b)(4).....	14:8
1441(d).....	8:17	11501.....	14:8
1602, et seq.....	8:1	11503.....	14:1, 14:8

UNITED STATES STATUTES AT LARGE

	Sec.
119 Stat. 2214.....	8:17

RULES OF THE US SUPREME COURT

Rule	Sec.
13(3).....	7:9

MICHIGAN COMPILED LAWS ANNOTATED

Sec.	Sec.	Sec.	Sec.
478.2(1).....	13:4	478.2(2).....	13:4

FEDERAL LIMITATIONS ON STATE AND LOCAL TAXATION

NEW YORK TAX LAW

Sec.	Sec.
1101(b)(8)(VI)	11:8.50

TREATY

	Sec.	Sec.
T.I.A.S. No. 7502, 23 U.S.T. 3227, 1972 WL 122692 (U.S. Treaty	1972)	8:17

Table of Cases

A

- Alabama Dept. of Revenue v. CSX Transp., Inc., 135 S. Ct. 1136, 191 L. Ed. 2d 113 (2015)—§ 14:8
- Allen v. County School Bd. of Prince Edward County, 198 F. Supp. 497 (E.D. Va. 1961)—§ 7:9
- Allied-Signal, Inc. v. Director, Div. of Taxation, 504 U.S. 768, 112 S. Ct. 2251, 119 L. Ed. 2d 533 (1992)—§ 10:30
- American Civil Liberties Union Foundation of Louisiana v. Bridges, 334 F.3d 416 (5th Cir. 2003)—§ 7:9
- American Trucking Associations, Inc. v. Michigan Public Service Com'n, 545 U.S. 429, 125 S. Ct. 2419, 162 L. Ed. 2d 407 (2005)—§ 13:4
- v. Scheiner, 483 U.S. 266, 107 S. Ct. 2829, 97 L. Ed. 2d 226 (1987)—§ 13:4
- Anza v. Ideal Steel Supply Corp., 547 U.S. 451, 126 S. Ct. 1991, 164 L. Ed. 2d 720 (2006)—§ 11:11
- Argentina, Republic of v. City of New York, 25 N.Y.2d 252, 303 N.Y.S.2d 644, 250 N.E.2d 698 (1969)—§ 8:17
- Argentine Republic v. Amerada Hess Shipping Corp., 488 U.S. 428, 109 S. Ct. 683, 102 L. Ed. 2d 818, 1989 A.M.C. 501 (1989)—§ 8:17
- Arizona Christian School Tuition Organization v. Winn, 563 U.S. 125, 131 S. Ct. 1436, 179 L. Ed. 2d 523, 265 Ed. Law Rep. 855 (2011)—§ 7:11
- AT&T Communications of Maryland, Inc. v. Comptroller of Treasury, 405 Md. 83, 950 A.2d 86 (2008)—§ 10:7

B

- Burlington Northern R. Co. v. Oklahoma Tax Com'n, 481 U.S. 454, 107 S. Ct. 1855, 95 L. Ed. 2d 404 (1987)—§ 14:8

C

- Capital One Bank v. Commissioner of Revenue, 453 Mass. 1, 899 N.E.2d 76 (2009)—§ 10:7
- Carroll v. Lanza, 349 U.S. 408, 75 S. Ct. 804, 99 L. Ed. 1183 (1955)—§ 7:8.50
- Committee for Public Ed. & Religious Lib. v. Nyquist, 413 U.S. 756, 93 S. Ct. 2988, 37 L. Ed. 2d 948 (1973)—§ 7:11
- Complete Auto Transit, Inc. v. Brady, 430 U.S. 274, 97 S. Ct. 1076, 51 L. Ed. 2d 326 (1977)—§ 10:7
- Container Corp. of America v. Franchise Tax Bd., 463 U.S. 159, 103 S. Ct. 2933, 77 L. Ed. 2d 545 (1983)—§ 10:30

FEDERAL LIMITATIONS ON STATE AND LOCAL TAXATION

- Coors Brewing Co. v. Mendez-Torres, 562 F.3d 3 (1st Cir. 2009)—§ 7:10
- CSX Transp., Inc. v. Alabama Dept. of Revenue, 562 U.S. 277, 131 S. Ct. 1101, 179 L. Ed. 2d 37 (2011)—§ 14:8
- v. Georgia State Bd. of Equalization, 552 U.S. 9, 128 S. Ct. 467, 169 L. Ed. 2d 418 (2007)—§ 14:8
- D**
- Department of Revenue of Montana v. Kurth Ranch, 511 U.S. 767, 114 S. Ct. 1937, 128 L. Ed. 2d 767, 73 A.F.T.R.2d 94-2140 (1994)—§ 7:7.50
- Department of Revenue of Oregon v. ACF Industries, Inc., 510 U.S. 332, 114 S. Ct. 843, 127 L. Ed. 2d 165, 73 A.F.T.R.2d 94-783 (1994)—§ 14:8
- Direct Marketing Ass'n v. Brohl, 814 F.3d 1129 (10th Cir. 2016)—§ 11:8.60
- v. Brohl, 135 S. Ct. 1124, 191 L. Ed. 2d 97 (2015)—§ 11:8.60
- Direct Marketing Association v. Brohl, Executive Director, Colorado Department of Revenue, 575 U.S. ———§ 11:8.50
- DIRECTV, Inc. v. Tolson, 513 F.3d 119 (4th Cir. 2008)—§ 7:10
- Dunn v. Carey, 808 F.2d 555 (7th Cir. 1986)—§ 7:9
- F**
- FIA Card Services, N.A. v. Tax Com'r of West Virginia, 551 U.S. 1141, 127 S. Ct. 2997, 168 L. Ed. 2d 719 (2007)—§ 10:7
- Flast v. Cohen, 392 U.S. 83, 88 S. Ct. 1942, 20 L. Ed. 2d 947 (1968)—§ 7:11
- Franchise Tax Bd. of California v. Hyatt, 136 S. Ct. 1277, 194 L. Ed. 2d 431 (2016)—§ 7:8.50
- v. Hyatt, 538 U.S. 488, 123 S. Ct. 1683, 155 L. Ed. 2d 702 (2003)—§ 7:8.50
- G**
- General Motors Corp. v. Tracy, 519 U.S. 278, 117 S. Ct. 811, 136 L. Ed. 2d 761, 175 Pub. Util. Rep. 4th (PUR) 392, 135 O.G.R. 646 (1997)—§ 11:8.60
- Geoffrey, Inc. v. Commissioner of Revenue, 453 Mass. 17, 899 N.E.2d 87 (2009)—§ 10:7
- Griffin v. County School Bd. of Prince Edward County, 377 U.S. 218, 84 S. Ct. 1226, 12 L. Ed. 2d 256 (1964)—§ 7:9
- Griffith v. ConAgra Brands, Inc., 229 W. Va. 190, 728 S.E.2d 74 (2012)—§ 10:7
- H**
- Hemi Group, LLC v. City of New York, N.Y., 559 U.S. 1, 130 S. Ct. 983, 175 L. Ed. 2d 943, R.I.C.O. Bus. Disp. Guide (CCH) ¶ 11811 (2010)—§ 11:11
- Hibbs v. Winn, 542 U.S. 88, 124 S. Ct. 2276, 159 L. Ed. 2d 172 (2004)—§§ 7:9, 7:10, 7:11, 11:8.50
- Hunt v. McNair, 413 U.S. 734, 93 S. Ct. 2868, 37 L. Ed. 2d 923 (1973)—§ 7:11
- I**
- International Game Technology, Inc. v. Second Judicial Dist.

TABLE OF CASES

Court of Nevada, 122 Nev. 132,
127 P.3d 1088 (2006)—§ 11:11

J

Jackson County, Mo., In re, 834
F.2d 150 (8th Cir. 1987)—§ 7:9

K

Kotterman v. Killian, 193 Ariz. 273,
972 P.2d 606, 132 Ed. Law
Rep. 938 (1999)—§§ 7:9, 7:11

L

Lanco, Inc. v. Director, Div. of Tax-
ation, 551 U.S. 1131, 127 S. Ct.
2974, 168 L. Ed. 2d 702
(2007)—§ 10:7

v. Director, Div. of Taxation, 188
N.J. 380, 908 A.2d 176
(2006)—§ 10:7

Levin v. Commerce Energy, Inc.,
560 U.S. 413, 130 S. Ct. 2323,
176 L. Ed. 2d 1131 (2010)—
§ 7:10

Levy v. Pappas, 510 F.3d 755,
R.I.C.O. Bus. Disp. Guide
(CCH) ¶ 11406 (7th Cir.
2007)—§ 7:10

M

MeadWestvaco Corp. ex rel. Mead
Corp. v. Illinois Dept. of Reve-
nue, 553 U.S. 16, 128 S. Ct.
1498, 170 L. Ed. 2d 404
(2008)—§ 10:30

Mid-Con Freight Systems, Inc. v.
Michigan Public Service
Com'n, 545 U.S. 440, 125 S. Ct.
2427, 162 L. Ed. 2d 418
(2005)—§ 13:4

Moton v. Lambert, 508 F. Supp. 367
(N.D. Miss. 1981)—§ 7:9

Mueller v. Allen, 463 U.S. 388, 103

S. Ct. 3062, 77 L. Ed. 2d 721,
11 Ed. Law Rep. 763
(1983)—§ 7:11

N

National Bellas Hess, Inc. v. De-
partment of Revenue of State
of Ill., 386 U.S. 753, 87 S. Ct.
1389, 18 L. Ed. 2d 505 (1967)—
§§ 11:8.50, 11:8.60

National Federation of Independent
Business v. Sebelius, 132 S. Ct.
2566, 183 L. Ed. 2d 450, 53
Employee Benefits Cas. (BNA)
1513, 2012-2 U.S. Tax Cas.
(CCH) ¶ 50423, 109 A.F.T.R.2d
2012-2563, 80 A.L.R. Fed. 2d
501 (2012)—§ 7:7.50

Nevada v. Hall, 440 U.S. 410, 99 S.
Ct. 1182, 59 L. Ed. 2d 416
(1979)—§ 7:8.50

New York, City of v. Nexicon, Inc.,
R.I.C.O. Bus. Disp. Guide
(CCH) ¶ 11046, 2006 WL
647716 (S.D. N.Y. 2006)—
§ 11:11

v. Smokes-Spirits.com, Inc., 541
F.3d 425, R.I.C.O. Bus. Disp.
Guide (CCH) ¶ 11547 (2d Cir.
2008)—§ 11:11

Norfolk Southern Ry. Co. v. Ala-
bama Dept. of Revenue, 550
F.3d 1306 (11th Cir.
2008)—§ 14:8

P

Permanent Mission of India to the
United Nations v. City of New
York, 551 U.S. 193, 127 S. Ct.
2352, 168 L. Ed. 2d 85 (2007)—
§ 8:17

Personal Property Taxes Against
Missouri Gas Energy, Div. of

FEDERAL LIMITATIONS ON STATE AND LOCAL TAXATION

Southern Union Co., for Tax Years 1998, 1999, and 2000, In re Assessment of, 2008 OK 94, 234 P.3d 938, 171 O.G.R. 563 (Okla. 2008)—§ 10:7

Q

Quill Corp. v. North Dakota By and Through Heitkamp, 504 U.S. 298, 112 S. Ct. 1904, 119 L. Ed. 2d 91 (1992)—§§ 10:7, 11:8.50, 11:8.60, 11:11

R

Reimann v. Huddleston, 883 S.W.2d 135 (Tenn. Ct. App. 1993)—§ 11:11

S

Saudi Arabia v. Nelson, 507 U.S. 349, 113 S. Ct. 1471, 123 L. Ed. 2d 47 (1993)—§ 8:17

Schooner Exchange, The v. McFaddon, 11 U.S. 116, 3 L. Ed. 287, 1812 WL 1310 (1812)—§ 8:17

Skidmore v. Swift & Co., 323 U.S. 134, 65 S. Ct. 161, 89 L. Ed. 124 (1944)—§ 8:17

T

Tax Com'r of State v. MBNA America Bank, N.A., 220 W. Va. 163, 640 S.E.2d 226 (2006)—§ 10:7

U

U.S. v. Halper, 490 U.S. 435, 109 S. Ct. 1892, 104 L. Ed. 2d 487 (1989)—§ 7:7.50

v. La Franca, 282 U.S. 568, 51 S. Ct. 278, 75 L. Ed. 551, 2 U.S.

Tax Cas. (CCH) ¶ 679, 9 A.F.T.R. (P-H) ¶ 985 (1931)—§ 7:7.50

v. Reorganized CF & I Fabricators of Utah, Inc., 518 U.S. 213, 116 S. Ct. 2106, 135 L. Ed. 2d 506, 29 Bankr. Ct. Dec. (CRR) 271, 35 Collier Bankr. Cas. 2d (MB) 463, 20 Employee Benefits Cas. (BNA) 1289, Bankr. L. Rep. (CCH) ¶ 76971, 96-1 U.S. Tax Cas. (CCH) ¶ 50322, 77 A.F.T.R.2d 96-2562 (1996)—§ 7:7.50

v. Security Indus. Bank, 459 U.S. 70, 103 S. Ct. 407, 74 L. Ed. 2d 235, 9 Bankr. Ct. Dec. (CRR) 1071, 7 Collier Bankr. Cas. 2d (MB) 629, Bankr. L. Rep. (CCH) ¶ 68875, 35 U.C.C. Rep. Serv. 1 (1982)—§ 8:17

W

Walz v. Tax Commission of City of New York, 397 U.S. 664, 90 S. Ct. 1409, 25 L. Ed. 2d 697 (1970)—§ 7:11

Westlake Transp., Inc. v. Public Service Com'n, 255 Mich. App. 589, 662 N.W.2d 784 (2003)—§ 13:4

Wickard v. Filburn, 317 U.S. 111, 63 S. Ct. 82, 87 L. Ed. 122 (1942)—§ 7:7.50

Wilbur v. Locke, 423 F.3d 1101 (9th Cir. 2005)—§ 7:10

Winn v. Arizona Christian School Tuition Organization, 562 F.3d 1002, 243 Ed. Law Rep. 567 (9th Cir. 2009)—§ 7:11