Index

ADMINISTRATION OF TAXATION
Equal Protection Clause, **3:7.50**

ALCOHOLIC BEVERAGES
Discriminatory taxation, Commerce Clause, **2:21**

APPEAL AND REVIEW
California's Proposition 8 as violative of Constitution, **3:10.60**
Standing, limits on individual standing to seek judicial review in federal system, **1:3.50**

CLASS ACTIONS
Sales and use taxes, private remedies for overcollection or underpayment of, **11:11**

COLLECTION
Use tax by out-of-state seller, **11:8.50, 11:8.60, 11:8.70, 11:8.80**

COMITY
Jurisdiction of federal courts, limitation on, **7:10**

COMMERCE CLAUSE
Contemporary approach to validity to tax, **2:19**
Delinquent tax debt and costs, **2:3.70**
Discriminatory taxes, **2:21**
Eleventh Amendment, interplay with, **14:11**
Protection of, **2:21**
Sales and use taxes, **11:8.50, 11:8.60, 11:8.70, 11:8.80**

COMMERCE CLAUSE—Cont'd
Takings clause, **2:3.70**
Tax foreclosure sale, sufficiency of, **2:3.70**
Trucks engaged in commercial hauling, flat fees imposed on, **13:4**

CONGRESSIONAL CONTROL OVER STATE AND LOCAL TAXING POWER
Generally, **14:1 to 14:11**
Eleventh Amendment, interplay between Commerce Clause and, **14:11**

CONSTITUTIONAL LAW
Eleventh Amendment, interplay with Commerce Clause, **14:11**
Standing, limits on individual standing to seek judicial review in federal system, **1:3.50**

DISCRIMINATORY TAXATION
Comity as limitation on jurisdiction of federal courts, **7:10**
Commerce Clause, **2:21**

DUE PROCESS CLAUSE
Purpose, **2:3**

ELEVENTH AMENDMENT
Commerce Clause, interplay with, **14:11**

EQUAL PROTECTION CLAUSE
Generally, **3:16**
Administration of taxation, **3:7.50**

EQUAL PROTECTION CLAUSE —Cont'd
California's Proposition 8 as violative of Constitution, **3:10.60**
Interplay between Federal Constitution and state constitutional equity provisions, **3:16**
Nonsectarian requirement of tuition assistance program, **7:4.70**
Sexual orientation, **3:10.50, 3:10.60**
Suspect classifications, **3:10.50**

ESTABLISHMENT CLAUSE
Nonsectarian requirement of tuition assistance program, **7:4.70**
State tax credit challenged in federal court, **7:9, 7:11**

FALSE CLAIMS ACT
Sales and use taxes, private remedies for overcollection or underpayment of, **11:11**

FEDERAL IMMUNITY FROM STATE AND LOCAL TAXATION
Indians, **6:10**

FIRST AMENDMENT
No-aid to religion provision, sales tax credits, **7:4.60**
Paying unemployment compensation taxes
exemption, **7:4.80**
Supreme Court opinion in applying to religious organizations, **7:4.80**
Religious publication, sales tax exemption for, **7:4.50**

FOREIGN AND INTERSTATE COMMERCE
Sales and use taxes, **11:8.50, 11:8.60, 11:8.70, 11:8.80**

FOREIGN GOVERNMENT
Jurisdiction of US courts to establish tax liens on US property owned by foreign government, **8:17**

FREE EXERCISE CLAUSE
Nonsectarian requirement of tuition assistance program, **7:4.70**

FUEL TAX
Federal immunity and Indians, **6:10**

FULL FAITH AND CREDIT CLAUSE
Damages may not be awarded against a sister state that are greater than may be awarded in own state, **7:8.50**

GAMING ENTERPRISES
Differential tax rates, Equal Protection Clause, **3:16**

HIBBS CASE
Comity as limitation on jurisdiction of federal courts, **7:10**
Private taxpayer/citizens held not to have Article III standing to being suit in federal court alleging Establishment Clause challenge to a state income tax credit, **7:11**

IMPORT-EXPORT CLAUSE
''Tonnage'' clause, **5:9**

INDIANS
Federal immunity from state and local taxation, **6:10**

INTERNET SALES
Sales and use taxes, **11:8.50, 11:8.60, 11:8.70, 11:8.80**

INVESTMENT TAX CREDIT
Discriminatory taxation, Commerce Clause, **2:21**

JURISDICTION
Comity as limitation on jurisdiction of federal courts, **7:10**
Property tax liens, jurisdiction of US courts to establish tax liens on US property owned by foreign government, **8:17**

MARRIAGE
California's Proposition 8 as violative of Constitution, **3:10.60**

NET INCOME TAX
Moore v. United States, **10:1.50**
Realization, **10:1.50**

PENALTIES
When is a penalty not a penalty, but a tax?, **7:7.50**

PRIVATE SCHOOLS
State tax credit, **2:19, 7:9**

PROPERTY TAXATION
Jurisdiction of US courts to establish tax liens on US property owned by foreign government, **8:17**

PROPOSITION 8
Equal Protection Clause, **3:10.60**

PUBLIC FACILITIES AND SERVICES
Trucks engaged in commercial hauling, flat fees imposed on, **13:4**

QUI TAM CASES
Sales and use taxes, private remedies for overcollection or underpayment of, **11:11**

RACKETEER INFLUENCED AND CORRUPT ORGANIZATION ACT (RICO)
Sales and use taxes, private remedies for overcollection or

RACKETEER INFLUENCED AND CORRUPT ORGANIZATION ACT (RICO)—Cont'd
underpayment of, **11:11**

REALIZATION
Net income tax, **10:1.50**

RELIGIOUS MATERIALS AND ORGANIZATIONS
No-aid to religion provision, sales tax credits, **7:4.60**
Sales tax exemption, **7:4.50**

SALES AND USE TAXES
Collection of use tax by out-of-state seller, **11:8.50, 11:8.60, 11:8.70**
Commerce Clause issues, **11:8.50, 11:8.60, 11:8.70, 11:8.80**
Internet sales, **11:8.50, 11:8.60, 11:8.70, 11:8.80**
Interstate commerce, **11:8.50, 11:8.60, 11:8.70, 11:8.80**
Private remedies for overcollection or underpayment of sales and use taxes, **11:11**

SCHOLARSHIPS
State tax credit, **2:19, 7:9**

SEXUAL ORIENTATION
Equal Protection Clause, **3:10.50, 3:10.60**

STANDING
California's Proposition 8 as violative of Constitution, **3:10.60**
Discriminatory taxation, Commerce Clause, **2:21**
Limits on individual standing to seek judicial review in federal system, **1:3.50**
Private taxpayer/citizens held not to have Article III standing to being suit in federal court alleging Establishment

STANDING—Cont'd
Clause challenge to a state income tax credit, **7:11**

SUSPECT CLASSIFICATIONS
Equal Protection Clause, **3:10.50**

TAX INJUNCTION ACT
Establishment clause challenge of state tax credit in federal court, **7:9**

TAX LIENS
Jurisdiction of US courts to establish tax liens on US property owned by foreign government, **8:17**

"TONNAGE" CLAUSE
Imports and exports, **5:9**

TWENTY-FIRST AMENDMENT
Discriminatory taxation, Commerce Clause, **2:21**

WEB KENYON ACT
Discriminatory taxation, Commerce Clause, **2:21**

WILSON ACT
Discriminatory taxation, Commerce Clause, **2:21**