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The Constitution's Dormant Commerce Clause Limits The Power of States to Tax Their Residents — *Comptroller of the Treasury Of Maryland v. Brian Wynne et ux.*

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O Ma 18, 2015, S C a - 5-4 f a Ma a f a a a a a f - f a a b Ma a - a C C C a . I *Comptroller of the Treasury of Maryland v. Brian Wynne et ux.*[1] C a f a a a a a a a b a f a a a " a " " a " C C a . T a a a a a a a f a J a a f f a f a a - A a a a a f J B , S a , K R b a A (a) - tab -

a C C a a a f a a - T a b J G b (b J K a a a S a a) a a C C a b a a a . F a , a a , J S a a a T a C a a C a C b a a a a a . T a a a a a a a a a a a a a f a a a a a a J a a C a a b a a f .

MARYLAND STATUTE

L a a , Ma a a f , a a a [2] a a a a a a a f a a a a a a

[illegible]

FACTS OF WYNNE

[illegible]

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[7] *Id.* 10-703( )(2). [illegible]

[8] *Id.* 10 703(a). [illegible] *Stern v. Comptroller of the Treasury*, 316 A.2 240 (1974), [illegible] *Maryland State Comptroller of the Treasury v. Blanton*, 390 M. 528, 890 A.2 279 (2006).

LOWER COURTS' OPINIONS

[illegible] *Complete Auto Transit, Inc. v. Brady*,[11] [illegible] *Complete Auto*.[12] [illegible]

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[9] *Maryland State Comptroller of Treasury v. Wynne*, 431 M. 147, 64 A.3 453 (M. 2013).

[10] 431 M. C. 160-161, 64 A.3 at 460 461.

[11] 430 U.S. 274, 97 S. C. 1076 (1977).

[12] [illegible] *Complete Auto* [illegible] *Does the Constitution's Dormant Commerce Clause Limit a State's Power to Tax Its Resident? Maryland v. Wynne*, 56 Ta M. M. 3 (Ja. 12, 2015), [illegible] *May States Double Tax Their Residents' Income?* 68 Ta La. 367 (2015).

[13] [illegible] *Complete Auto* [illegible] *Container Corp. of Am. v. Franchise Tax Bd.*, 463 U.S. 159, 169 170 (1983). [illegible] *Oklahoma Tax Commission v. Jefferson Lines, Inc.*, 514 U.S. 175, 185 (1995). *See generally* H [illegible], *et al.*, Stat Ta [illegible], 3 . 4.16[2].

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C a , t C t t a t t t "a b t t a t t" t t t a b Ma a t t t Ma a t a t t t - t a .[26] S a , t C t t a t t t a f b t a a t f - a t t t t a t f t - a t f t a t a t t t a t t a t f t C C a .

I *J.D. Adams Mfg. Co. v. Storen*,[27] I a a t a t t f I a a t, - t t t- f t a t a f t t t, a I - a a a t . R t t a t a t t a t C C a , t C t f t a t t " f t a t t " a t a t t t a t t a , -

Oklahoma Tax Commission v. Jefferson Lines, Inc.,[41]

[illegible][42]

[illegible][43] [illegible][44] [illegible] *Moorman Manufacturing Co. v. Bair*[45] [illegible]

[illegible] 275.93 [illegible]

[illegible]

Wynne ... Ma ... Ma ... W ...[58]

Example: State A ... State A ... State B ... State B ... State B ... W ... A ... B ... A ... State A, ... 1.25% ... State A. B ... 1.25% ... State A ... 1.25% ...

T ... B ... A ... (... Cal ...).[59] T ... I ... C ... C ... C ... F ... *J.D. Adam*, *Gwin White & Prince*, ... *Central Greyhound Lines* ... *Shaffer*, *West Publishing*, ... *American Trucking* ... Ma ... C ... C ...

SCALIA DISSENT

W ... C ... C ... S ... (... T ...) ... C ... C ... “... ”[60] T ... C ... C ... S ... C ...

C ... “... ”[61] A ... C ... C ... C ... 100 ... S ... “... ”[62] I ... S ...[63] I ... /E ... C ...[64] D ... T ... C ... C ... T ... C ... C ... C ...

T ... “... ” ... C ...[65] B ... S ... C ... C ...[66]

I ... S ... “... ” C ... C ... T ... Ma ... Ma ... (...), V ... V ... (...) Ma ... V ...

N ... “S ... C ... C ... ” ... S ... *stare decisis* ... C ... I ... Ma ...

[58] *Wynne* at 1822.

[59] *Id.* at 1823.

[60] *Id.* at 1807. T ... “... ” ... C ... *Id.* at 1806.

[61] *Id.* at 1808.

[62] *Id.*

[63] “N State ... C ... . . .” U.S. CONST. A ... I ... 10 ... 2.

[illegible]

THOMAS DISSENT

[illegible][67]

MARYLAND'S REACTION TO DECISION

[illegible][70] [illegible] $43 [illegible] $24.2 [illegible][71]

[illegible] *Wynne* [illegible] 18, [illegible] 29, [illegible][72] [illegible][73] [illegible] "[illegible]."[74] [illegible][75] [illegible][76] [illegible] 2014 [illegible] 13% [illegible] *Wynne*- [illegible] "[illegible] 2015, [illegible] 3%. [illegible][77] [illegible][78] [illegible][79] [illegible] 10,000 [illegible][80]

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[67] *Id.* at 1811.

[68] [illegible] "[illegible] 1787 [illegible] *Id.* 1807.

[69] *Id.* at 1813.

[70] [illegible], *Letters Clear Way for Maryland Tax Refund Under High Court 'Wynne' Ruling*, 109 Da[illegible] Ta[illegible] R[illegible]. H-2 ([illegible] 8, 2015).

[71] [illegible], *'Wynne' Ruling Prompts Maryland County Budget Cutting*, 2015 Ta[illegible] M[illegible] W[illegible] Stat[illegible] Ta[illegible] R[illegible]. 10 ([illegible] 17, 2015).

[72] M[illegible]. H.B. 72 (2015).

[73] [illegible] 29, 2015.

[74] *Id.*, [illegible] *Wynne* at 1806.

[75] M[illegible]. H.B. 72 [illegible] 26 (2015), [illegible] M[illegible]. C[illegible] A[illegible]. Ta[illegible]-G[illegible] 10-703. [illegible]

[76] *Id.* [illegible] *Wynne* [illegible]

[77] M[illegible]. S.B. 172 (2014), [illegible] M[illegible]. C[illegible] A[illegible]. Ta[illegible]-G[illegible] 13-604.

[78] [illegible] Ma[illegible] 14, 2014, [illegible]

[illegible]

IMPACT OF DECISION UPON OTHER STATES

[illegible]

[illegible]