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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 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 b a f a a " a " " a " C C a . T a a a a a a f a J a a w' f w' f a a - A a a a f J B , S a , K R b a A w' a) w' - tab -

a C C a a f a w' a f a - T a b J G b (b J K a a S a a) a a C C a f w' - b a a w' a . F a , a a , J S a a a T a C a' a a C f C C a a a C b a f a a a a a . T w' a w' a a a a a f a a a a a f a a a J a a C a w' f w' w' b a a f .

MARYLAND STATUTE

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[illegible]

FACTS OF WYNNE

[illegible]

[illegible]

LOWER COURTS' OPINIONS

[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).

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

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N [illegible] S [illegible] C [illegible] *Moorman Manufacturing Co. v. Bair*[45] [illegible]

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Wynne [illegible]

F[illegible]

Example: Stat[illegible]

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I[illegible] *J.D. Adam*, *Gwin White & Prince*, [illegible] *Central Greyhound Lines* [illegible] *Shaffer*, *West Publishing*, [illegible] *American Trucking* [illegible]

SCALIA DISSENT

[illegible]

[58] *Wynne* at 1822.

[59] *Id.* at 1823.

[60] *Id.* at 1807. T[illegible] *Id.* at 1806.

[61] *Id.* at 1808.

[62] *Id.*

[63] "N[illegible] U.S. CONST. A[illegible] 10 [illegible] 2.

[illegible]

THOMAS DISSENT

[illegible]

MARYLAND'S REACTION TO DECISION

[illegible]

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[67] *Id.* at 1811.

[68] [illegible]

[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 (J[illegible] 8, 2015).

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

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

[73] [illegible]

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

[75] M[illegible]. H.B. 72 4 a[illegible] 26 (2015), a[illegible] M[illegible]. C[illegible] A[illegible]. Ta[illegible]-G[illegible] 10-703. S[illegible] 4[illegible]

[76] *Id.* S[illegible] 27[illegible]

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

[78] [illegible]

[illegible][81] [illegible]

IMPACT OF DECISION UPON OTHER STATES

[illegible] *Wynne* [illegible] 13, 2015, [illegible] *First Marblehead Corporation v. Massachusetts Commissioner of Revenue*[83] [illegible] *Wynne*. [illegible] *Wynne* [illegible]

[illegible][84] [illegible][85]

[illegible] *Wynne* [illegible]

- [illegible]
- [illegible]
- [illegible]
- [illegible]
- [illegible]

[illegible]