

# The Burger Court Opinion Writing Database

## *Complete Auto Transit, Inc. v. Brady*

430 U.S. 274 (1977)

Paul J. Wahlbeck, George Washington University

James F. Spriggs, II, Washington University in St. Louis

Forrest Maltzman, George Washington University



✓✓  
Supreme Court of the United States  
Washington, D. C. 20543

CHAMBERS OF  
THE CHIEF JUSTICE

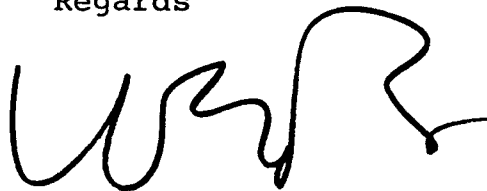
February 28, 1977

Re: 76-29 Complete Auto Transit, Inc. v. Brady

Dear Harry:

I join.

Regards



Mr. Justice Blackmun

cc: The Conference

Supreme Court of the United States  
Washington, D. C. 20543

CHAMBERS OF  
JUSTICE WM. J. BRENNAN, JR.

February 18, 1977

RE: No. 76-29, Complete Auto Transit, Inc.  
v. Charles R. Brady, Jr., etc.

Dear Harry:

I agree.

Sincerely,

*Bill*

Mr. Justice Blackmun

cc: The Conference

✓

Supreme Court of the United States  
Washington, D. C. 20543

✓

CHAMBERS OF  
JUSTICE POTTER STEWART

February 17, 1977

Re: No. 76-29, Complete Auto Transit v. Brady

Dear Harry,

At our Conference discussion I expressed the view that this case is indistinguishable from Spector and must be reversed unless the Spector case is to be expressly overruled. Your fine opinion for the Court has convinced me that overruling Spector is a wise course. Accordingly, I am glad to join your opinion.

Sincerely yours,

P.S.

Mr. Justice Blackmun

Copies to the Conference

Supreme Court of the United States  
Washington, D. C. 20543

CHAMBERS OF  
JUSTICE BYRON R. WHITE

March 3, 1977

Re: No. 76-29 - Complete Auto Transit, Inc. v.  
Brady

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Dear Harry:

I was the other way but will not dissent.

Sincerely,



Mr. Justice Blackmun

Copies to Conference

Supreme Court of the United States  
Washington, D. C. 20543

CHAMBERS OF  
JUSTICE THURGOOD MARSHALL

February 28, 1977

Re: No. 76-29 - Complete Auto Transit v. Brady

Dear Harry:

Please join me.

Sincerely,



T.M.

Mr. Justice Blackmun

cc: The Conference

To: The Chief Justice  
 Mr. Justice Brennan  
 Mr. Justice Stewart  
 Mr. Justice White  
 Mr. Justice Marshall  
 Mr. Justice Powell  
 Mr. Justice Rehnquist  
 Mr. Justice Stevens

From: Mr. Justice Blackmun

Circulated: 2/17/77

Recirculated: \_\_\_\_\_

3rd DRAFT

## SUPREME COURT OF THE UNITED STATES

No. 76-29

Complete Auto Transit, Inc.,	} On Appeal from the Supreme Court of Mississippi.
Appellant,	
v.	
Charles R. Brady, Jr., etc.	

[February —, 1977]

MR. JUSTICE BLACKMUN delivered the opinion of the Court.

Once again we are presented with “the perennial problem of the validity of a state tax for the privilege of carrying on, within a state, certain activities’ relating to a corporation’s operation of an interstate business.” *Colonial Pipeline Co. v. Traigle*, 421 U. S. 100, 101 (1975), quoting *Memphis Gas Co. v. Stone*, 335 U. S. 80, 85 (1948). The issue in this case is whether Mississippi runs afoul of the Commerce Clause, Const., Art. I, § 8, cl. 3, when it applies the tax it imposes on “the privilege of . . . doing business” within the State to appellant’s activity in interstate commerce. The Supreme Court of Mississippi unanimously sustained the tax against appellant’s constitutional challenge. 330 So. 2d 268 (1976). We noted probable jurisdiction in order to consider anew the applicable principles in this troublesome area. — U. S. — (1976).

### I

The taxes in question are sales taxes assessed by the Mississippi State Tax Commission against the appellant, Complete Auto Transit, Inc., for the period from August 1, 1968, through July 31, 1972. The assessments were made pursuant to the following Mississippi statutes:

“There is hereby levied and assessed and shall be collected privilege taxes for the privilege of engaging or continuing in business or doing business within this state

✓ pp. 4, 5, 8, 11

✓

To: The Chief Justice  
Mr. Justice Brennan  
Mr. Justice Stewart  
Mr. Justice White  
Mr. Justice Marshall  
Mr. Justice Powell  
Mr. Justice Rehnquist  
Mr. Justice Stevens

4th DRAFT

SUPREME COURT OF THE UNITED STATES

Justice Blackmun

No. 76-29

Circulated: \_\_\_\_\_

Recirculated: 3/1/77

Complete Auto Transit, Inc.,  
Appellant,  
v.  
Charles R. Brady, Jr., etc. } On Appeal from the Supreme  
Court of Mississippi.

[February —, 1977]

MR. JUSTICE BLACKMUN delivered the opinion of the Court.

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✓ ✓  
Supreme Court of the United States  
Washington, D. C. 20543

CHAMBERS OF  
JUSTICE LEWIS F. POWELL, JR.

February 18, 1977

No. 76-29 Complete Auto Transit v. Brady

Dear Harry:

Please join me in your excellent opinion.

Sincerely,

*Lewis*

Mr. Justice Blackmun

lfp/ss

cc: The Conference

Supreme Court of the United States  
Washington, D. C. 20543

CHAMBERS OF  
JUSTICE WILLIAM H. REHNQUIST

February 24, 1977

Re: 76-29 - Complete Auto Transit v. Brady

Dear Harry:

Please join me.

Sincerely,



Mr. Justice Blackmun

Copies to the Conference

✓ ✓  
Supreme Court of the United States  
Washington, D. C. 20543

CHAMBERS OF  
JUSTICE JOHN PAUL STEVENS

February 18, 1977

Re: 76-29 - Complete Auto v. Brady

Dear Harry:

Please join me.

Respectfully,



Mr. Justice Blackmun

Copies to the Conference