

The Burger Court Opinion Writing Database

*United States Steel Corp. v. Multistate Tax
Commission*
434 U.S. 452 (1978)

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

January 24, 1977

RE: 76-635 - United States Steel Corp. v.
Multistate Tax Comm.

Dear Byron:

Join me in your dissent to summary affirmance. I'm
not sure of the final answer, but I prefer to hear it.

Regards,

WEB

Mr. Justice White

Copies to the Conference

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

CHAMBERS OF
THE CHIEF JUSTICE

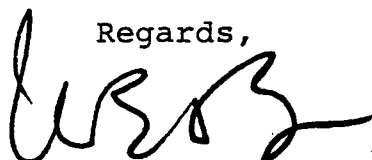
January 25, 1977

RE: 76-635 - U. S. Steel Corp. v. Multistate Tax Comm'n.

MEMORANDUM TO THE CONFERENCE:

After Conference on Monday January 24, I noted some confusion on the final vote in this case, so I have asked the Clerk to relist it for the next Conference.

Regards,

A handwritten signature in dark ink, appearing to be 'WR', is written below the typed word 'Regards,'.

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

1st DRAFT

From: Mr. Justice White

SUPREME COURT OF THE UNITED STATES

Circulated: 1-18-77

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**UNITED STATES STEEL CORPORATION ET AL. v.
MULTISTATE TAX COMMISSION ET AL.**

ON APPEAL FROM THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF NEW YORK

No. 76-835. Decided January —, 1977

MR. JUSTICE WHITE, dissenting.

Article I, § 10 of the Constitution provides that "[n]o state shall, without the Consent of Congress . . . enter into any Agreement or Compact with another State. . . ." The three-judge District Court below held that this provision was not violated by the Multistate Tax Compact, an agreement not approved by Congress and now joined by some 21 States. Because this case presents a substantial question involving the interpretation of the Compact Clause, I would note probable jurisdiction and set the case for oral argument.

The stated purposes of the Multistate Tax Company are to facilitate the proper determination of the state-tax liability of multistate taxpayers and to promote uniformity of state taxation systems. Art. VI of the Compact establishes a Multistate Tax Commission, composed of one member from each of the participating States. The Commission performs various advisory functions, including the recommending of uniform regulations for the administration of state-tax laws which are "uniform or similar." The Commission is also empowered to conduct interstate audits at the request of a member State, pursuant to which the Commission is authorized to use the subpoena power of any court within the 21 member States.

This class action was brought by appellants on behalf of all multistate companies who have been required under the Compact to submit to interstate audits conducted by the Commission. Appellants sought a declaratory judgment and an injunction against the enforcement of the Compact, on

*Do not
join this*

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

CHAMBERS OF
JUSTICE HARRY A. BLACKMUN

January 19, 1977

Re: No. 76-635 - United States Steel Corp. v. Multi-
state Tax Commission

Dear Byron:

Please join me in your dissent.

Sincerely,

Larry

Mr. Justice White

cc: The Conference