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Xerox Corp. v. County of Harris

459 U.S. 145 (1982)

Paul J. Wahlbeck, George Washington University
James F. Spriggs, II, Washington University in St. Louis
Forrest Maltzman, George Washington University



To: Justice Brennan
Justice White
Justice Marshall
Justice Blackmun
Justice Powell
Justice Rehnquist
Justice Stevens
Justice O'Connor

From: **The Chief Justice**

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1st DRAFT

SUPREME COURT OF THE UNITED STATES

No. 81-1489

**XEROX CORPORATION, APPELLANT v. COUNTY OF
HARRIS, TEXAS AND CITY OF
HOUSTON, TEXAS**

**ON APPEAL FROM THE COURT OF APPEALS OF TEXAS, FIRST
SUPREME JUDICIAL DISTRICT**

[December —, 1982]

CHIEF JUSTICE BURGER delivered the opinion of the Court.

We noted probable jurisdiction to decide whether a state may impose nondiscriminatory ad valorem personal property taxes on imported goods stored under bond in a customs warehouse and destined for foreign markets. The Texas Court of Civil Appeals held such taxes constitutional.

I

Appellant Xerox Corporation is a New York corporation engaged in the business of manufacturing and selling business machines. Its operations span the globe, and it has established affiliates in foreign countries to facilitate foreign sales. It has assembly plants and production facilities in Mexico.

Xerox manufactured parts for copying machines in Colorado and New York which were shipped to Mexico City, Mexico for assembly by its affiliate there. The copiers assembled in Mexico were designed for sale in the Latin America market and all printing on the machines and instructions accompanying them were in Spanish or Portuguese. Most of the copiers operated on electric current of 50 cycles per second, rather than the 60 cycles per second that is standard in

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stylistic changes: pp. 1-3, 5-8

DS
Please for me
JH

To: Justice Brennan
Justice White
Justice Marshall ✓
Justice Blackmun
Justice Powell
Justice Rehnquist
Justice Stevens
Justice O'Connor

From: **The Chief Justice**

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2nd DRAFT

SUPREME COURT OF THE UNITED STATES

No. 81-1489

XEROX CORPORATION, APPELLANT v. COUNTY OF HARRIS, TEXAS AND CITY OF HOUSTON, TEXAS

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PP: 1, 3, 5-9

To: Justice Brennan
Justice White
Justice Marshall
Justice Blackmun
Justice Powell
Justice Rehnquist
Justice Stevens
Justice O'Connor

From: The Chief Justice

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3rd DRAFT

SUPREME COURT OF THE UNITED STATES

No. 81-1489

XEROX CORPORATION, APPELLANT v. COUNTY OF HARRIS, TEXAS AND CITY OF HOUSTON, TEXAS

ON APPEAL FROM THE COURT OF CIVIL APPEALS OF TEXAS, FIRST DISTRICT

[December —, 1982]

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4th DRAFT

SUPREME COURT OF THE UNITED STATES

No. 81-1489

XEROX CORPORATION, APPELLANT *v.* COUNTY OF
HARRIS, TEXAS AND CITY OF HOUSTON, TEXAS

ON APPEAL FROM THE COURT OF CIVIL APPEALS OF TEXAS,
FIRST DISTRICT

[December —, 1982]

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Printer's error: p. 3

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

CHAMBERS OF
JUSTICE WM. J. BRENNAN, JR.

November 30, 1982

RE: No. 81-1489 XEROX CORPORATION v. COUNTY OF HARRIS,
TEXAS, ET AL.

Dear Chief:

I agree.

Sincerely,

Bill

The Chief Justice

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CHAMBERS OF
JUSTICE BYRON R. WHITE

November 30, 1982

Re: 81-1489 - Xerox Corporation v. County of
Harris, TX and City of Houston, TX

Dear Chief,

Please join me.

Sincerely yours,



The Chief Justice

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cpm

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CHAMBERS OF
JUSTICE THURGOOD MARSHALL

December 1, 1982

Re: No. 81-1489 - Xerox Corporation v. County
of Harris, Texas and City of Houston, Texas

Dear Chief:

Please join me.

Sincerely,

T.M.
T.M.

The Chief Justice

cc: The Conference

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

CHAMBERS OF
JUSTICE HARRY A. BLACKMUN

December 1, 1982

Re: No. 81-1489 - Xerox Corp. v. County of Harris, Texas
and City of Houston, Texas

Dear Chief:

Please join me.

Sincerely,

H.A.B.

The Chief Justice

cc: The Conference

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

CHAMBERS OF
JUSTICE LEWIS F. POWELL, JR.

November 30, 1982

81-1489 Xerox Corporation v. County of Harris, Texas

Dear Chief:

Although I am all alone, I may write a brief
dissent.

Sincerely,

Lewis

The Chief Justice

lfp/ss

cc: The Conference

DEC 8 1982

To: The Chief Justice
Justice Brennan
Justice White
Justice Marshall ✓
Justice Blackmun
Justice Rehnquist
Justice Stevens
Justice O'Connor

From: Justice Powell

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1st DRAFT

SUPREME COURT OF THE UNITED STATES

No. 81-1489

XEROX CORPORATION, APPELLANT *v.* COUNTY OF
HARRIS, TEXAS AND CITY OF HOUSTON, TEXAS

ON APPEAL FROM THE COURT OF CIVIL APPEALS OF TEXAS,
FIRST DISTRICT

[December —, 1982]

JUSTICE POWELL, dissenting.

Since 1799 the United States has permitted importers to post a customs bond in lieu of immediate payment of customs duties on imported goods. Today the Court holds that these goods stored in customs-bonded warehouses also are exempt from state property taxation. This holding would be unremarkable were it based on any evidence of congressional intent, but such support is lacking. The Court instead finds that state taxation is incompatible with the purposes of the federal customs-bonded warehousing system.

Customs-bonded storage enables importers to defer paying customs duties until the goods are ready for domestic sale or to avoid paying duties altogether if the goods are reexported. The Court correctly observes that Congress's ultimate purpose has been to encourage imports and enhance the position of the United States as a center of international trade. I am not persuaded, however, that nondiscriminatory state taxation of customs-bonded goods is incompatible with this purpose.

The Court attributes significance to the "pervasive" system of customs regulation of stored goods, *ante*, at 8, but fails to explain how this affects the state's power to tax. The purpose of the regulations is to guarantee the security of federal revenues. The owner of customs-bonded goods eventu-

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Washington, D. C. 20543

CHAMBERS OF
JUSTICE WILLIAM H. REHNQUIST

December 2, 1982

Re: No. 81-1489 Xerox Corp. v. County of Harris

Dear Chief:

Please join me.

Sincerely, *WR*

The Chief Justice

cc: The Conference

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

CHAMBERS OF
JUSTICE JOHN PAUL STEVENS

November 30, 1982

Re: 81-1489 - Xerox Corporation v.
County of Harris, Texas, et al.

Dear Chief:

Please join me.

Respectfully,



The Chief Justice

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

CHAMBERS OF
JUSTICE SANDRA DAY O'CONNOR

November 30, 1982

No. 81-1489 Xerox Corporation v. County of Harris,
Texas and City of Houston, Texas

Dear Chief,

Please join me.

Sincerely,

Sandra

The Chief Justice

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