

The Burger Court Opinion Writing Database

Memphis Bank & Trust Co. v. Garner

459 U.S. 392 (1983)

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

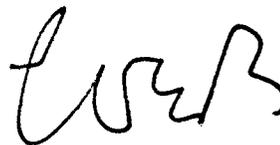
January 21, 1983

RE: 81-1613 - Memphis Bank & Trust Co. v. Garner, Riley,
Etc., et al.

Dear Thurgood:

I join.

Regards,



Justice Marshall

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Washington, D. C. 20543

(5)

CHAMBERS OF
JUSTICE WM. J. BRENNAN, JR.

January 6, 1983

RE: No. 81-1613 Memphis Bank v. Riley C. Garner, et al.

Dear Thurgood:

I agree.

Sincerely,

Bul

Justice Marshall

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

Jo

CHAMBERS OF
JUSTICE BYRON R. WHITE

January 5, 1983

Re: 81-1613 - Memphis Bank & Trust Co.
v. Garner

Dear Thurgood,

Please join me.

Sincerely,

Byron

Justice Marshall

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cpm

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To: The Chief Justice
Justice Brennan
Justice White
Justice Blackmun
Justice Powell
Justice Rehnquist
Justice Stevens
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From: Justice Marshall

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1st DRAFT

SUPREME COURT OF THE UNITED STATES

No. 81-1613

MEMPHIS BANK & TRUST COMPANY, APPELLANT
v. RILEY C. GARNER, SHELBY COUNTY
TRUSTEE, ET AL.

ON APPEAL FROM THE SUPREME COURT OF TENNESSEE,
WESTERN DIVISION SHELBY EQUITY

[January —, 1983]

JUSTICE MARSHALL delivered the opinion of the Court.

The Tennessee bank tax imposes a tax on the net earnings of banks doing business within the State, and defines net earnings to include income from obligations of the United States and its instrumentalities but to exclude interest earned on the obligations of Tennessee and its political subdivisions. Tenn. Code Ann. § 67-751. This appeal presents the question whether the Tennessee bank tax violates the immunity of obligations of the United States from state and local taxation.

I

Appellant Memphis Bank & Trust Company (Memphis Bank) brought this action in state court to recover \$56,696.81 in taxes covering the years 1977 and 1978 which had been assessed pursuant to the Tennessee bank tax, Tenn. Code Ann. § 67-751.¹ Each bank doing business in Tennessee is re-

¹"Excise tax on bank earnings—Rate.—There is hereby created a subclassification of intangible personal property which shall be designated as the 'shares of banks and banking associations.' All property in this subclassification shall be taxed in the following manner: Commencing in 1977 and each year thereafter, in lieu of the assessment according to the value and taxation of its intangible personal property, each bank doing

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

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CHAMBERS OF
JUSTICE HARRY A. BLACKMUN

January 6, 1983

Re: No. 81-1613, Memphis Bank & Trust Co. v. Garner

Dear Thurgood:

Please join me.

Sincerely,

Harry

Justice Marshall

cc: The Conference

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

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CHAMBERS OF
JUSTICE LEWIS F. POWELL, JR.

January 6, 1983

81-1613 Memphis Bank & Trust Company v. Garner

Dear Thurgood:

Please join me.

Sincerely,

Lewis

Justice Marshall

lfp/ss

cc: The Conference

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

CHAMBERS OF
JUSTICE WILLIAM H. REHNQUIST

January 5, 1983

Re: No. 81-1613 Memphis Bank & Trust Co. v. Riley C. Garner, Shelby County Trustee

Dear Thurgood:

Please join me.

Sincerely,



Justice Marshall

cc: The Conference

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

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CHAMBERS OF
JUSTICE JOHN PAUL STEVENS

January 5, 1983

Re: 81-1613 - Memphis Bank v. Garner

Dear Thurgood:

Please join me.

Respectfully,



Justice Marshall

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Washington, D. C. 20543

CHAMBERS OF
JUSTICE SANDRA DAY O'CONNOR

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January 5, 1983

No. 81-1613 Memphis Bank & Trust Co. v. Garner

Dear Thurgood,

Please join me.

Sincerely,



Justice Marshall

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