

The Burger Court Opinion Writing Database

Limbach v. Hooven & Allison Co.

466 U.S. 353 (1984)

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

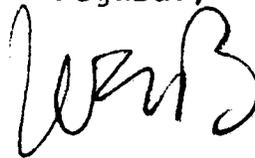
April 13, 1984

RE: 83-96 - Limbach v. The Hooven & Allison Co.

Dear Harry:

I join.

Regards,

A handwritten signature in dark ink, appearing to be 'W. E. B.', written in a cursive style.

Justice Blackmun

Copies to the Conference

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

CHAMBERS OF
JUSTICE WM. J. BRENNAN, JR.

April 11, 1984

No. 83-96

Limbach v. The Hooven
& Allison Company

Dear Harry,

I agree.

Sincerely,



Justice Blackmun

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

CHAMBERS OF
JUSTICE BYRON R. WHITE

April 12, 1984

Re: 83-96 -

Limbach v. The Hooven & Allison Co.

Dear Harry,

Please join me.

Sincerely yours,



Justice Blackmun

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cpm

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

CHAMBERS OF
JUSTICE THURGOOD MARSHALL

April 11, 1984

Re: No. 83-96 - Limbach v. The Hooven &
Allison Company

Dear Harry:

Please join me.

Sincerely,



T.M.

Justice Blackmun

cc: The Conference

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

From: **Justice Blackmun**

Circulated: APR 10 1984

Recirculated: _____

1st DRAFT

SUPREME COURT OF THE UNITED STATES

No. 83-96

JOANNE LIMBACH, TAX COMMISSIONER OF OHIO,
PETITIONER *v.* THE HOOVEN & ALLISON COMPANY

ON WRIT OF CERTIORARI TO THE SUPREME COURT OF OHIO

[April —, 1984]

JUSTICE BLACKMUN delivered the opinion of the Court.

In *Hooven & Allison Co. v. Evatt*, 324 U. S. 652 (1945) (*Hooven I*), this Court passed upon the constitutionality of Ohio's application of a nondiscriminatory ad valorem personal property tax to imported fibers still in their original packages. The result there was unfavorable to the State. In this case, the Tax Commissioner of Ohio asks us to sustain the application of the same nondiscriminatory ad valorem personal property tax to like fibers, still in their original packages, imported by the same manufacturer. The case thus presents primarily an issue of preclusion framed in terms of collateral estoppel.

I

The Hooven & Allison Company (Hooven) is a domestic manufacturer of cordage products made from natural fibers. These fibers—hemp, sisal, jute, manila, and the like—are not grown in the United States and must be imported. Upon their arrival in this country, the imported fibers are transported by rail to Hooven's plant in Xenia, Ohio, where they are stored in their original packages for future use in Hooven's manufacturing process.

In accord with Ohio Rev. Code Ann. § 5711.16 (1980), Hooven timely filed personal property tax returns for 1976 and 1977. In those returns, Hooven listed these original-package imported fibers as "imports," but deducted their

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

CHAMBERS OF
JUSTICE LEWIS F. POWELL, JR.

April 11, 1984

83-96 Limbach v. The Hooven & Allison Company

Dear Harry:

Please join me.

Sincerely,

Lewis

Justice Blackmun

lfp/ss

cc: The Conference

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

CHAMBERS OF
JUSTICE WILLIAM H. REHNQUIST

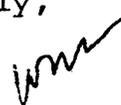
April 10, 1984

Re: No. 83-96 Limbach v. Hooven & Allison Company

Dear Harry:

Please join me.

Sincerely,



Justice Blackmun

cc: The Conference

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

CHAMBERS OF
JUSTICE JOHN PAUL STEVENS

April 10, 1984

Re: 83-96 - Limbach v. The Hooven &
Allison Co.

Dear Harry:

Please join me.

Respectfully,



Justice Blackmun

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

CHAMBERS OF
JUSTICE SANDRA DAY O'CONNOR

April 11, 1984

No. 83-96 Limbach v. The Hooven & Allison Co.

Dear Harry,

Please join me.

Sincerely,



Justice Blackmun

Copies to the Conference