

13-1032 DIRECT MARKETING ASSOCIATION V. BROHL

DECISION BELOW: 735 F.3d 904

LOWER COURT CASE NUMBER: 12-1175

QUESTION PRESENTED:

The Tax Injunction Act, 28 U.S.C. § 1341 ("TIA"), provides, with regard to federal court jurisdiction, that "[t]he district courts shall not enjoin, suspend or restrain the assessment, levy or collection of any tax under State law where a plain, speedy and efficient remedy may be had in the courts of such State." The Tenth Circuit Court of Appeals held that the TIA bars the exercise of federal court jurisdiction over a suit brought by the Petitioner challenging the constitutionality of a Colorado law, Colo. Rev. Stat. §§ 39-21-112(3.5)(c) & (d), which imposes informational notice and reporting requirements, and substantial penalties for non-compliance, on out-of-state retailers that do not collect Colorado sales tax.

The Tenth Circuit's ruling diverges from this Court's leading precedent and creates a split among the Circuit Courts of Appeals regarding the scope of the TIA's limitation on federal court jurisdiction, presenting the following question:

Whether the TIA bars federal court jurisdiction over a suit brought by non-taxpayers to enjoin the informational notice and reporting requirements of a state law that neither imposes a tax, nor requires the collection of a tax, but serves only as a secondary aspect of state tax administration?

CERT. GRANTED 7/1/2014