

**02-1809 HIBBS v. WINN**

Ruling below: CA 9, 307 F.3d 1011

QUESTION PRESENTED

Did the Ninth Circuit err in holding, in conflict with the First, Sixth, and Eleventh Circuits, that the Tax Injunction Act, 28 U.S.C. § 1341, and principles of comity that traditionally restrain federal judicial interference with state tax systems do not require district courts to dismiss constitutional challenges to state tax credits that directly impact the administration of a State's tax system?

CERT. GRANTED: 9/30/03