

OFFICIAL TRANSCRIPT PROCEEDINGS BEFORE

THE SUPREME COURT OF THE UNITED STATES

DKT/CASE NO. 84-592

TITLE NORMAN WILLIAMS AND SUSAN LEVINE, Appellants V.
VERMONT, ET AL.

PLACE Washington, D. C.

DATE March 19, 1985

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IN THE SUPREME COURT OF THE UNITED STATES

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NORMAN WILLIAMS AND :
SUSAN LEVINE, :
Appellants :
V. : No. 84-592
VERMONT, ET AL. :
-----x

Washington, D.C.

Tuesday, March 19, 1985

The above-entitled matter came on for oral argument before the Supreme Court of the United States at 10:10 o'clock a.m.

APPEARANCES:

NORMAN CHARLES WILLIAMS, ESQ., Burlington, VT;
on behalf of appellants.

ANDREW M. ESCHEN, Assistant Attorney General of Vermont,
Montpelier, VT; on behalf of the appellees.

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P R O C E E D I N G S

CHIEF JUSTICE BURGER: We will hear arguments first this morning in Norman Williams and Susan Levine v. Vermont. Mr. Williams, you may proceed whenever you're ready.

ORAL ARGUMENT OF NORMAL CHARLES WILLIAMS, ESQ.

ON BEHALF OF THE APPELLANTS

MR. WILLIAMS: Thank you.

Mr. Chief Justice and may it please the Court, this appeal challenges discrimination between residents and non-residents under the Vermont Motor Vehicle Purchase and Use Tax.

We believe that discrimination violates the equal protection clause and the privileges and immunities clause of the United States Constitution. We also believe that the statute violates the commerce clause.

Everyone who moves to Vermont and owns a car has to pay a 4 percent tax on the value of their car

1 when they register it in Vermont. Residents in exactly
2 the same circumstances pay no tax.

3 Let me tell you how the tax system works.
4 Nominally, everyone, every individual who first
5 registers a car in Vermont is required to pay a 4
6 percent tax. However, residents of Vermont who buy cars
7 in other states are granted a credit for taxes paid to
8 the other state. Nonresidents in exactly the same
9 circumstances are denied that credit.

10 In effect, this means that a Vermont resident
11 who goes to Illinois and buys a car, pays an Illinois
12 tax of 7 percent, comes back to Vermont and registers
13 the car there, pays no tax to the State of Vermont.

14 An Illinois resident in exactly the same
15 situation goes to exactly the same dealership on exactly
16 the same day, pays the tax, buys the car, pays the tax
17 of 7 percent, moves to Vermont. When that person
18 registers his car in Vermont, he pays a 4 percent tax to
19 the State of Vermont.

20 QUESTION: Mr. Williams, I was going to
21 inquire whether it isn't the case that Illinois and New
22 York laws exempt Vermont residents from payment of the
23 sales tax if they leave Vermont and buy the vehicle in
24 Illinois or New York?

25 MR. WILLIAMS: No, they don't. If a Vermont

1 resident bought a car in Illinois and stayed for only
2 two or three weeks or bought a car in New York and
3 stayed for only two or three weeks, in that case they
4 would have an option. They would not have to pay
5 Illinois or New York.

6 But let's take the case of, for example, an
7 executive who is transferred to Illinois for three
8 months; buys a in Illinois for his stay there. He has
9 got to pay the Illinois tax in order to drive that car
10 in Illinois for three months.

11 Other situations might be retirees who went to
12 Florida and stayed over the winter. They would have to
13 pay a tax to Florida. When they got back to Vermont,
14 they would get a credit for the tax paid.

15 So I don't think it's true of -- if you stay
16 for only two or three weeks, you have a choice. Other
17 than that, you have to pay to the other state.

18 QUESTION: You say the proper basis for
19 comparison here is not the Vermont resident who stays
20 for two or three weeks in New York or Illinois, but the
21 one who stays for the longer -- three, three month or
22 longer period?

23 MR. WILLIAMS: Well, the person who stays
24 longer than two or three weeks, just like the Appellants
25 stayed longer than two or three weeks after they bought

1 their cars in Illinois and New York.

2 QUESTION: But are there any -- does the
3 record show there are any such Vermont residents?

4 MR. WILLIAMS: There's no record in this case
5 because it comes up on a motion to dismiss.

6 QUESTION: What if the facts were that there
7 were no Vermont residents who ever stayed more than
8 three months in Illinois and also bought a car there? I
9 mean more than three weeks. Do we know there are many
10 people in that category?

11 MR. WILLIAMS: I think we have to assume it,
12 because it's a motion to dismiss. I think that as a
13 matter of judicial notice, it is undoubtedly clear that
14 there are people who go to California, college students
15 who go to California for a year, or people that are --
16 business executives that are transferred for three
17 months, a year, two years; retirees that go to Florida;
18 people that go on a long vacation.

19 There's any number of situations that one can
20 imagine where a Vermonter would buy a car in a distant
21 state and not register in Vermont, but register in the
22 other state.

23 QUESTION: Mr. Williams, you're the Illinois
24 one, rather than the New York one in this case?

25 MR. WILLIAMS: That's correct.

1 QUESTION: Could it be said that your real
2 argument is not with Vermont, but with Illinois?

3 MR. WILLIAMS: I don't think it could --

4 QUESTION: Which, after all, doesn't grant you
5 a refund even though you're out there just a short
6 time. And you could make an argument with Illinois, I
7 suppose, that you didn't use their roads for 12 months
8 and so ought to get a refund.

9 Isn't that your problem, rather than Vermont?

10 MR. WILLIAMS: I have no problem with
11 Illinois. I think Illinois treated me fairly. I would
12 have no problem under the equal protection clause or
13 under the privileges and immunities clause with Vermont
14 if Vermont charged me a 4 percent tax that it also
15 charged to all its residents.

16 My problem is with Vermont under the equal
17 protection clause and the privileges and immunities
18 clause because residents of Vermont don't pay Vermont
19 anything, but I pay Vermont 4 percent. And so does
20 everyone that moves to Vermont.

21 QUESTION: What do you mean when you say
22 residents of Vermont don't pay Vermont anything?

23 MR. WILLIAMS: A resident who purchases a car
24 in another state and pays a tax to another state, like
25 me, pays Vermont nothing because that resident gets the

1 credit for the taxes paid in the other state which I do
2 not get.

3 I'd also add that in 1980, until 1980, I would
4 have been treated the same as a Vermont resident. But
5 in that year, the Vermont legislature repealed the
6 exemption that would have applied to me, evidently in an
7 effort to raise some funds.

8 There's no legislative history on the repeal
9 at all, but that's what happened.

10 So I believe that the discrimination
11 violates --

12 QUESTION: Mr. Williams, let me try to clarify
13 this thing in my own mind a little bit further. If a
14 Vermont resident obtained -- bought a vehicle out of the
15 State of Vermont and registered the vehicle in another
16 state for the vehicle's first registration, is there a
17 credit then if the Vermont resident later brings the
18 vehicle into Vermont and registers it?

19 MR. WILLIAMS: The statute says -- the statute
20 plainly says that any Vermont resident who purchases a
21 car in another state and pays a tax in another state is
22 entitled to a credit. So I think the answer to that is
23 yes. That's the way the Vermont Supreme Court has
24 interpreted the statute, the Vermont Superior Court has
25 interpreted the statute. There is no suggestion

1 anywhere that that isn't the case.

2 I think any time a Vermont resident pays a tax
3 to another state he gets a credit, which isn't true when
4 a nonresident does the same thing.

5 I think the tax violates the equal protection
6 clause because it infringes the right to travel. It
7 sets up a barrier for people coming to Vermont. It
8 happens to be a tax on a car; it could be a tax on any
9 other property.

10 The point is that it's a tax imposed on
11 nonresidents that isn't imposed on residents in the same
12 circumstances.

13 QUESTION: Actually, the discrimination you
14 complain of occurs after you're a resident of Vermont.
15 And so it's really a discrimination between two
16 residents of Vermont.

17 MR. WILLIAMS: Well, that's certainly one way
18 to --

19 QUESTION: Well, that's your basis for your
20 equal protection argument.

21 MR. WILLIAMS: Right. That is the basis for my
22 equal protection.

23 QUESTION: But there's no rational basis for
24 differentiating between these two kinds of residents.

25 MR. WILLIAMS: Right. I would only point out

1 that it is true that I was a resident at the time.
2 There's no requirement that I had to be a resident to
3 register a car. Anybody can register a car in Vermont
4 without being a resident.

5 So that is the basis of my equal protection
6 claim; correct.

7 QUESTION: How likely is it that a nonresident
8 would seek to register a car in New York -- or in
9 Vermont?

10 MR. WILLIAMS: Well, I think that it does
11 happen. I think that especially because of different
12 insurance rates, people in neighboring states often
13 register their cars in Vermont.

14 QUESTION: Rather than in their home state?

15 MR. WILLIAMS: Yes. I think it does happen
16 and I --

17 QUESTION: Well, that isn't your case,
18 though?

19 MR. WILLIAMS: It's not my case at all; no. I
20 just note that it does go on.

21 I believe that there's no rational basis for
22 that sort of discrimination. However, I believe the
23 strict scrutiny test is the test to apply because --

24 QUESTION: Well, Mr. Williams, doesn't each
25 state in which a vehicle is used have a legitimate

1 interest in imposing taxes for the benefit of the roads
2 in the state in which the vehicle is used?

3 MR. WILLIAMS: Absolutely, Your Honor. But
4 why should Vermont be able to charge me and not charge a
5 resident for the use of the roads? That is the problem
6 that I have under the equal protection clause.

7 QUESTION: Of course, even if you win, you may
8 not win. I mean the remedy for the equal protection
9 violation might be to go back and charge all
10 Vermonters.

11 MR. WILLIAMS: Well, that would be one way to
12 cure the equal protection claim. I agree. I think that
13 in order to do that, the legislature would have to face
14 the entire constituency of Vermont. It wouldn't be able
15 to discriminate just against nonresidents who don't have
16 a voice in the legislature.

17 However, they could certainly do that. I
18 think that would raise commerce clause questions, which
19 I address in part three of the brief. But I think that
20 it would take care of the discrimination.

21 I also think this tax -- the discrimination
22 violates the privileges and immunities clause under
23 cases like Zobel or cases like Austin v. New Hampshire
24 and Justice O'Connor's concurrence in Zobel, not the
25 main opinion in Zobel.

1 In Austin, this Court said clearly that a
2 state cannot impose a higher tax burden on nonresidents
3 than it does on residents in exactly the same
4 circumstances. That is one right that is protected by
5 the privileges and immunities clause.

6 QUESTION: Well, Mr. Williams, is it your
7 claim that the vehicle that you purchased when you did
8 not live in Vermont was never used outside the State of
9 Vermont?

10 MR. WILLIAMS: No. That's not my contention.
11 I used --

12 QUESTION: So the vehicle was used elsewhere?

13 MR. WILLIAMS: Yes, it was.

14 QUESTION: And you think somehow it's wrong
15 that each state can charge taxes for the use of the
16 vehicle while in that state?

17 MR. WILLIAMS: No. I don't think it's wrong
18 that Vermont should be able to charge me a tax. I think
19 it's wrong that Vermont should be able to charge me a
20 tax but that it does not charge a tax to residents in
21 the same circumstances.

22 I think it's wrong that I have to pay when a
23 Vermont resident does not have to pay anything. I don't
24 object to paying it. I just want to pay on the same
25 basis as a Vermont resident in my situation.

1 I think it's clear that the privileges clause
2 protects unequal taxation burdens, protects nonresidents
3 against unequal taxation burdens, and --

4 QUESTION: Maybe this is way out in left
5 field, but how many people are in the same position
6 you're in --

7 MR. WILLIAMS: I --

8 QUESTION: -- would you estimate?

9 MR. WILLIAMS: I checked the census, and it
10 appears to me that about 14,000 people are moving to
11 Vermont every year. I don't know exactly what
12 percentage of those people own cars. Perhaps a third, a
13 fourth of those people own cars.

14 The Attorney General has said that the tax
15 brings in about a million dollars a year. This -- what
16 I think is the illegal part of the tax brings in about a
17 million dollars a year to the State of Vermont. But, of
18 course, none of this is in the record because this comes
19 up on a motion to dismiss.

20 Once the privileges and immunities clause
21 applies, then the Court is to look at whether
22 nonresidents constitute a peculiar source of evil. In
23 this case I suppose, do nonresidents do a
24 disproportionate share of road damage? And I think it's
25 obvious that they don't. I think that residents who

1 don't pay any tax probably do just as much damage, if
2 not more damage, to roads. Trucks just passing through
3 do damage; recreational vehicles, trailers, all sorts of
4 cars do road damage -- people who don't pay taxes.

5 So there's no basis under the privileges and
6 immunities clause for charging this discriminatory tax.

7 The final point --

8 QUESTION: Mr. Williams, did you have to pay a
9 sales tax in Illinois when you bought your car?

10 MR. WILLIAMS: Yes. I paid a 7 percent tax.

11 QUESTION: Would a Vermont resident buying a
12 car in Illinois have to pay a sales tax?

13 MR. WILLIAMS: Yes, if that Vermont resident
14 stayed longer than the two or three-week minimum
15 required by --

16 QUESTION: Suppose he didn't. Suppose he
17 stayed there two weeks and bought a car in Illinois.

18 MR. WILLIAMS: Then he would have a choice.

19 QUESTION: He would have a what?

20 MR. WILLIAMS: He would have a choice, I
21 think, about whether to pay Illinois or wait until he
22 got back to Vermont.

23 QUESTION: So he need not pay a sales tax?

24 MR. WILLIAMS: That's right; if he left within
25 two weeks he need not pay a sales tax.

1 In that connection, I point out what the Court
2 said in Austin.

3 QUESTION: Then the differentiation between
4 the Illinois resident and the Vermont resident buying a
5 car in Illinois is not so great after all.

6 MR. WILLIAMS: Yes, that's right. In that
7 case, the Vermonter pays the exact same amount that I
8 paid to Vermont. But that Vermonter isn't in the same
9 situation because I, like I suppose almost everyone who
10 moves to Vermont, used my car in Illinois longer than
11 two weeks after I bought it. And any Vermonter in that
12 same situation would also pay the tax.

13 QUESTION: Well, suppose he didn't use it in
14 Illinois at all. He just knew a dealer and he gave him
15 a good deal, and he bought it and shipped it right to
16 Vermont. He wasn't using Illinois roads, as you were.

17 MR. WILLIAMS: That's right. He wouldn't have
18 to pay a tax to Illinois. In fact, he could use
19 Illinois roads for two weeks. But the point is, I
20 think, that someone in my situation that used the roads
21 of Illinois for two months before moving to Vermont --
22 let's say that I was a law clerk. Someone down the hall
23 is a Vermont law clerk; we're both in Chicago. That
24 person buys a car --

25 QUESTION: Well, whatever you were, you were a

1 resident of Illinois.

2 MR. WILLIAMS: I paid a tax to Illinois. I'm
3 not sure I was a resident of Illinois. I paid a tax to
4 Illinois when I bought my car. I don't think that that
5 point is in --

6 QUESTION: Where did you live for the five
7 years before you moved to Vermont?

8 MR. WILLIAMS: I lived in Paris, France.

9 QUESTION: Where?

10 MR. WILLIAMS: I lived in Paris, France.

11 (Laughter.)

12 QUESTION: In where?

13 MR. WILLIAMS: In France. And I came back to
14 Illinois and bought a car and moved to Vermont.

15 (Laughter.)

16 QUESTION: Is this when you worked for Cudare
17 Brothers?

18 MR. WILLIAMS: That's right.

19 QUESTION: What would have happened if the
20 dealer in Illinois had arranged to have some person
21 drive the car to Vermont and deliver it to you there?
22 What tax would have been due?

23 MR. WILLIAMS: If I had lived in Vermont when
24 I ordered the car? I think that Illinois would not have
25 required me to pay a tax if I ordered the car in

1 Illinois. And then I would have had to pay the 4
2 percent tax to Vermont.

3 I think, though, just to say it once more,
4 people in the same situation, Vermont residents in the
5 same situation that I was in in Illinois would pay the
6 tax -- would get a credit.

7 QUESTION: I guess we have no way of finding
8 out. I'm curious to know just how many people would
9 actually be in this situation of a Vermont resident who
10 buys a car and Illinois and uses it for a couple of
11 months in Illinois before bringing it back to Vermont.

12 I suppose just in the law of coincidences
13 there may be some people that that happens to, but it
14 would seem to me that it would be a fairly rare
15 situation.

16 MR. WILLIAMS: Well, as you say it's not -- I
17 the record I suggested some examples. I don't think it
18 would be all that rare. I think any Vermonter who found
19 himself in another state for a couple of months,
20 especially a distant state, might well decide to buy a
21 car, to use it while he was there in that other state.

22 QUESTION: Apparently the legislature thought
23 it happened often enough to provide for the exemption.

24 MR. WILLIAMS: Right.

25 QUESTION: For the deduction.

1 MR. WILLIAMS: Right.

2 QUESTION: Is it that group of people are the
3 only ones who qualify for the exemption?

4 MR. WILLIAMS: Any Vermont resident who pays a
5 tax to another state qualifies for the exemption.

6 QUESTION: So I mean the legislature
7 apparently, as Justice White says, thought there were
8 enough people in that category to justify creating a
9 special exemption for them.

10 MR. WILLIAMS: Exactly.

11 I think that even apart from the
12 discrimination, the tax violates the commerce clause
13 because even if, as Justice White suggested, the
14 discrimination was removed and everyone who bought a car
15 in another state had to pay a 4 percent tax to Vermont
16 which is the case in four other states right now, in
17 that case everyone would face a substantial incentive to
18 buy their car in Vermont for tax reasons alone.

19 For example, if I was moving to Vermont and
20 the prices of the cars were within a couple of
21 percentage points of each other, it would be smarter for
22 me, more economical for me to wait until I sell my car
23 in Illinois, move to Vermont, and buy a car. That way I
24 would pay 4 percent.

25 QUESTION: Well, but your incentive would

1 perhaps still be to buy the car in Illinois because the
2 Vermont tax is based on the used value rather than the
3 sales value. So what the incentive is for your commerce
4 clause analysis, it seems to me, is just to delay the
5 purchase a little bit until you've made the move, but it
6 wouldn't influence where you made the purchase, I think,
7 except perhaps to maybe slightly prefer to buy it out of
8 state.

9 MR. WILLIAMS: I'm not sure I agree with
10 that. I think that if I was in Illinois and I needed a
11 car and it would be reasonable for me to buy one to
12 move, it would be much better for me to wait. If I
13 bought it in Illinois, I would pay a 7 percent tax. I
14 would move to Vermont. There might be some slight
15 deterioration of the car that might be worth slightly
16 less, but I would still pay 4 percent more. So I would
17 have a tax of 11 percent or almost 11 percent.

18 QUESTION: Well, as long as there's a
19 reciprocal arrangement, then for your commerce clause
20 analysis it seems to me that the only incentive is just
21 to delay the purchase until you've made your move.

22 MR. WILLIAMS: That's right, and move --

23 QUESTION: But it has nothing to do with where
24 you make your purchase as long as there's this
25 reciprocal arrangement.

1 MR. WILLIAMS: Well, that's right, except that
2 it would certainly be convenient, once I had moved to
3 Vermont, to buy in Vermont.

4 I take your point though.

5 QUESTION: Mr. Williams, I guess it's 50 years
6 ago now that in *Silas Mason*, Justice Cardoza said this:
7 A state, for many purposes, is to be reckoned as a
8 self-contained unit which may frame its own system of
9 burdens and exceptions without heeding systems
10 elsewhere. If there are limits to that power, there is
11 no need to mark them now. There will be time enough to
12 mark them when a taxpayer paying in the state of origin
13 is compelled to pay again in the state of destination.

14 Is that this case?

15 MR. WILLIAMS: That's certainly what happened
16 to me.

17 (Laughter.)

18 QUESTION: Well, I'm just wondering. Has this
19 issue been open for over 50 years now?

20 MR. WILLIAMS: Yes. That issue has never been
21 decided. I think what --

22 QUESTION: What's the closest we've come to
23 it?

24 MR. WILLIAMS: Well, I know that there are
25 members of this Court who feel that *Henneford* may have

1 even decided that issue, but I don't --

2 QUESTION: That's what I was --

3 MR. WILLIAMS: I don't think so at least. And
4 I think that most of the members of this Court don't
5 think that that issue was reached.

6 I think that the analysis under Henneford may
7 have changed in the years -- in the 50 years since it
8 was decided. I think that what has been decided since
9 Henneford is that a state may charge a reasonable -- for
10 use of its own resources -- in this case, roads -- may
11 charge a fairly apportioned fee or tax for that.

12 In this case, the fee isn't apportioned. It
13 is a one-time fee, a one-time tax that has very little,
14 if anything, to do with actual use or actual damage to
15 the roads. And it's because it isn't apportioned that
16 it calls into question the commerce clause under what I
17 think is the modern analysis.

18 Because it isn't apportioned, it creates this
19 incentive to change your purchasing decision based on
20 the tax alone.

21 QUESTION: And that burdens commerce because
22 it discourages buying in Illinois in favor of buying in
23 Vermont?

24 MR. WILLIAMS: Yes. If all 50 states -- I
25 think under the modern analysis, the analysis in Arco v.

1 Hardesty -- if all 50 states had a tax like this, a
2 person that was moving would wait, would always wait
3 until they were in the state of destination. A person
4 who was already in a state wouldn't buy in another state
5 because he'd have to pay tax twice.

6 And that's the kind of burden on interstate
7 commerce that the commerce clause doesn't allow under th
8 modern analysis.

9 If there's no further questions, I'd like to
10 reserve the rest of my time.

11 CHIEF JUSTICE BURGER: Mr. Eschen.

12 ORAL ARGUMENT OF ANDREW M. ESCHEN, ESQ.

13 ON BEHALF OF THE APPELLEES

14 MR. ESCHEN: Mr. Chief Justice and may it
15 please the Court, in 1978 Susan Levine, one of the
16 Appellants in this case, purchased a brand new 1979
17 Chrysler Horizon in New York State. At the time of the
18 purchase, she was a resident of New York.

19 At the time of the purchase, she was a
20 resident of New York. Under New York law, she was
21 obligated to pay that state's sales tax, and she paid
22 that state sales tax. If she wanted to use the car in
23 New York, she was obligated to register the car, so she
24 registered the car and she used the car there for over a
25 year.

1 Then, in an act of her own free will, she
2 decided to become a Vermont resident and she moved to
3 Vermont and she engaged in employment in the state.
4 She's been in Vermont since 1979 and she's been using
5 her vehicle in the state since 1979.

6 She registered her car in 1982, and at that
7 time the State of Vermont simply asked if you are going
8 to use your car on our highways, you should pay a fee;
9 you should pay the same fee that we ask of any other
10 individual who wants to use a car in the State of
11 Vermont. And the State of Vermont imposed a use tax, and
12 the use tax was based upon the value of the vehicle as
13 of the time it was registered in the State of Vermont,
14 as of the time she became a resident of the State of
15 Vermont.

16 She had used the car for over three years.
17 The car had depreciated. Accordingly, the use tax
18 imposed by the State of Vermont was \$110.

19 QUESTION: Mr. Eschen, you refer to the tax as
20 kind of a fee for the use of the roads. But this is a
21 one-time tax, isn't it?

22 MR. ESCHEN: That's correct, Your --

23 QUESTION: It's not like your yearly license
24 renewal.

25 MR. ESCHEN: That's right, Your Honor. Unlike

1 several other -- many other states -- according to my
2 research there are about 35 other states that impose an
3 annual property tax or an annual excise tax on
4 automobiles. The only obligation in Vermont is to pay
5 the purchase or use tax and then there's an annual \$36
6 renewal on the registration.

7 QUESTION: But the cars are not taxed as
8 personal property?

9 MR. ESCHEN: No, Your Honor. The tax --

10 QUESTION: Mr. Eschen, when you recite the tax
11 on the other Appellant's case, if you just had the same
12 facts with respect to the purchase, the date of the
13 purchase and the period of use and all the rest, but
14 prior thereto she'd been a Vermont resident and she had
15 a temporary job with an advertising agency in New York
16 or something, knowing she'd come back to Vermont later,
17 and she went there, bought the car at the same time, and
18 then brought it back, would she have to pay the use
19 tax?

20 MR. WILLIAMS: Your Honor, I'm not sure I
21 understand your question. If you're assuming that Ms.
22 Levine was a resident of --

23 QUESTION: Of Vermont, before she bought -- at
24 the time she bought the car, but she was temporarily
25 employed in New York for a period of a year or two; she

1 had bought it for the same price, everything else was
2 exactly the same; would she pay the tax?

3 MR. ESCHEN: Your Honor, that brings into
4 question the credit provision found in Section 8911.9 of
5 Title 32 and how that applies. The credit provision is
6 available to a resident of Vermont who purchases a
7 pleasure car in a reciprocal state and first registers
8 it in the State of Vermont.

9 If she, as a resident of Vermont, had
10 purchased the car in New York, had registered the car in
11 New York and then later returned to Vermont, she would
12 not receive credit from the State of Vermont.

13 She is still a legal resident of the State of
14 Vermont and would still be obligated to register the car
15 in Vermont if she wanted to use it in the state, and
16 when she registered the car she would be obligated --

17 QUESTION: What you're saying then is, there
18 really is no discrimination at all.

19 MR. ESCHEN: You're absolutely correct,
20 Your Honor.

21 QUESTION: What's this case -- this case is a
22 non-case in your view then. Is that it?

23 MR. ESCHEN: That's correct, Your Honor.

24 QUESTION: Now, finish your sentence. She was
25 a resident of Vermont in Justice Stevens' example. She

1 went to New York, bought a car, worked there for a year,
2 came back, used the car, and then registered it in
3 Vermont.

4 Now, when does the credit ever apply if it
5 doesn't apply then?

6 MR. ESCHEN: The only situation, Your Honor,
7 in which the credit is available is when a resident of
8 Vermont purchases the car in a reciprocal state and
9 first registers the car in the State of Vermont.

10 The legislature, when it enacted Section
11 8911.6 --

12 QUESTION: When it first registers? You mean
13 it doesn't register it in the --

14 MR. ESCHEN: That's correct. It was observed
15 in a West Virginia Supreme Court --

16 QUESTION: The person had to pay a tax in the
17 reciprocal state, but -- right? Otherwise, there
18 wouldn't be any occasion for a credit.

19 MR. ESCHEN: That's true. In some -- from my
20 research I found three states -- there are only three
21 states that I have been able to locate which actually
22 impose a sales tax on nonresidents, period. Every other
23 state pretty much provides that if a nonresident
24 purchases a car in that state, provided that the
25 nonresident does not register --

1 QUESTION: Is this construction that you
2 suggested here of your exemption provision, is that
3 plain enough from the opinion below?

4 MR. ESCHEN: I would have to say that it is
5 not. I think --

6 QUESTION: As the case comes to us, it sounds
7 to me like the case is as your colleague on the other
8 side describes it. That's the way -- at least that's
9 what the lower court, the court below upheld. Isn't
10 that right?

11 MR. ESCHEN: No, Your Honor. I agree with
12 Your Honor that the decision does not specifically say
13 what I have just said. I argued the case before the
14 Vermont Supreme Court and --

15 QUESTION: In these same terms?

16 MR. ESCHEN: Yes, Your Honor. In fact, if I
17 may, I'd like to give to this Court the same examples
18 that I used before the Vermont Supreme Court to explain
19 how the tax scheme operates.

20 Using Ms. Levine as an example, she was liable
21 to Vermont for \$110 when she became a resident and
22 registered the vehicle in the state. The tax was based
23 upon a 1979 Chrysler Horizon, registered in the state as
24 of 1982 when she became a resident.

25 If a resident, at the same time that she

1 registered her car in Vermont, had purchased the
2 identical Chrysler Horizon, 1979 model, had purchased it
3 in Vermont, he would have paid to Vermont a purchase tax
4 of 4 percent or \$110, the same amount that was requested
5 of Ms. Levine.

6 QUESTION: Let me interrupt you if I may. I
7 don't think you should be giving us examples of
8 purchases in Vermont because nobody claims any
9 discrimination based on -- aren't they just based on
10 purchases either in New York or Illinois or out of
11 state?

12 MR. ESCHEN: Well, Your Honor, even using the
13 examples of purchases out of state, I'd still --

14 QUESTION: And isn't that all that the Supreme
15 Court dealt with was purchases out of state? I mean as
16 I understand it, that's the claimed discrimination. And
17 you're saying there is no such discrimination, and then
18 you give us an example of a purchase in Vermont, which
19 just confuses the issue as far as I'm concerned.

20 MR. ESCHEN: Well, the point I'm trying to
21 make, Your Honor --

22 QUESTION: I'm sorry. Go ahead.

23 MR. ESCHEN: -- is that any individual who is
24 registering that same car in Vermont, regardless of
25 where the vehicle may have been purchased, is going to

1 pay \$110. The resident who buys it in Vermont pays
2 \$110. The resident --

3 QUESTION: But Mr. Eschen, the complaint, as I
4 understand it, is that the nonresident of Vermont is
5 paying two taxes. It isn't the discrimination on the
6 tax in Vermont; it's the fact that the other state,
7 Illinois or New York or whatever it is, also extracted a
8 tax and they're complaining about the second tax.

9 And when I asked Mr. Williams the same
10 question that Justice Stevens asked you about the
11 resident of Vermont who first registers a car out of
12 state, he gave the opposite answer --

13 MR. ESCHEN: I realize that.

14 QUESTION: -- and disagrees with you.

15 MR. ESCHEN: I realize that, Your Honor.

16 QUESTION: Now, how are we supposed to resolve
17 that? What -- do you have some definitive holding in
18 the State of Vermont that back up your claim as to what
19 the law is? How do we know?

20 MR. ESCHEN: Well, Your Honor, I admit that it
21 is a difficulty in this case because the decision of the
22 Vermont Supreme Court does not specifically address the
23 first registration principle that I've discussed.
24 However, it was discussed, it was brought to the Court's
25 attention, and the Court concluded that there was no

1 discrimination.

2 The Commissioner of Motor Vehicles of the
3 State of Vermont is empowered to administer the Act.
4 Section 8911.9 has an ambiguity in it in the form of the
5 word "acquired." In contrast to other credit provisions
6 in section 8911, the legislature has chosen to use the
7 word "acquired" rather than "owned" or "purchased" or
8 "used."

9 This, we submit, created an ambiguity in the
10 statute as to when the credit provision should be
11 applied. However, the legislature has specifically
12 stated in section 8901 that the purpose of the tax was
13 to raise revenue for the maintenance and improvement of
14 the state highway system.

15 The tax is imposed on users. Anybody who is
16 going to use the state highways, who is a resident --

17 QUESTION: Well, there's no argument from the
18 other side that there shouldn't be a -- that people who
19 use the roads shouldn't pay. It's the discrimination,
20 the claimed discrimination.

21 Let me ask you while I've interrupted you,
22 suppose the tax operated in the way that you would think
23 it operated from reading the opinion of the Supreme
24 Court or, even more specifically, the way it operated,
25 the way your colleague on the other side states the case.

1 What if he were right in answering Justice
2 O'Connor's question the way he did? And in Justice
3 Stevens' example, the lady, the Vermont resident, who
4 goes to New York, works for a year, buys a car and comes
5 back to Vermont -- suppose that she would get the
6 credit, but that a New York resident who moved up there
7 the same day would or wouldn't.

8 Now, suppose that were the way the law
9 operated. What do you think? Would you be in
10 constitutional trouble?

11 MR. ESCHEN: I don't believe so, Your Honor.

12 QUESTION: Why not?

13 MR. ESCHEN: The credit provision, even if the
14 Court were to resume Mr. Williams' application, the
15 credit provision is available to a resident of Vermont.
16 There is no durational requirement. Anybody who is a
17 resident of Vermont who subsequently purchases an
18 automobile is entitled to the credit.

19 It is a tax expenditure by the State of
20 Vermont. The credit --

21 QUESTION: Yes, but a newly arrived resident
22 who wasn't a resident when he bought his car doesn't get
23 the credit under his version.

24 MR. ESCHEN: That's correct. The reason,
25 Your Honor, I think is plain. In Mr. Williams' example,

1 in Ms. Levine's case, they had purchased their cars as
2 residents of those states and they wanted to use their
3 cars in those states, and they used their cars in those
4 states.

5 Ms. Levine used her car in New York for over a
6 year. Mr. Williams used his car in Illinois for over
7 two months.

8 QUESTION: Were both of them residents of the
9 other state when they purchased the car?

10 MR. ESCHEN: Were both of them residents?

11 QUESTION: Yes.

12 MR. ESCHEN: Your Honor, I don't know. The
13 complaint in the case --

14 QUESTION: My problem is that if you pay a tax
15 in a state and then you move to another state and you
16 have a personal property tax, automatically you are
17 subject to that tax.

18 MR. ESCHEN: Your Honor, this is no personal --

19 QUESTION: Is that right or wrong?

20 MR. ESCHEN: This is not a personal property
21 tax.

22 QUESTION: I know that. But isn't that true
23 in the personal property tax states?

24 MR. ESCHEN: That if the item comes to rest in
25 the other state and it becomes a part of the --

1 QUESTION: Well, isn't the same? Wouldn't
2 this be governed by the same rule as the personal
3 property tax would?

4 MR. ESCHEN: I would think that it would. I
5 would think that it would.

6 QUESTION: Can you think of any reason why it
7 shouldn't be? I mean when these people buy a car in
8 another state and abide by all the rules of that state
9 which uses the money to keep its roads, then it moves to
10 another state, I think your argument, is it, so to abide
11 by those rules.

12 MR. ESCHEN: That's true, Your Honor. That
13 was one of my arguments under --

14 QUESTION: But he says that if you were a
15 resident of the state when you bought the car in the
16 other state, then you get a credit.

17 MR. ESCHEN: Your Honor, if you were a
18 resident of the State of Vermont and you purchased th
19 car in a reciprocal state and did not register the car
20 in that state and brought it back to Vermont and first
21 used it in Vermont, you would get the credit.

22 But the situation in that case is that --

23 QUESTION: The registry is what -- the
24 registering is what starts it.

25 MR. ESCHEN: The registration --

1 QUESTION: What causes it.

2 MR. ESCHEN: Triggers the tax.

3 QUESTION: To register in another state. If
4 they hadn't registered, they'd get a credit.

5 MR. ESCHEN: No. If the Appellants, as
6 residents of their prior --

7 QUESTION: All right. The Appellant in this
8 case buys a car in New York, registers it in New York,
9 and lets it sit in the garage for three months, and then
10 brings it to Vermont, what happens?

11 MR. ESCHEN: That individual would be liable
12 to the state for a use tax based upon the value of the
13 tax -- based upon the value of the vehicle as of the
14 time of registration.

15 QUESTION: I didn't say they registered it.
16 They didn't register it in New York.

17 MR. ESCHEN: That's what I'm saying. If he
18 did not --

19 QUESTION: If he kept it in the garage for
20 three months and brought it into Vermont, they'd get the
21 benefit of this tax, if they didn't register.

22 MR. ESCHEN: But they did register it in
23 Vermont.

24 QUESTION: They didn't register in New York
25 for three months.

1 MR. ESCHEN: Right.

2 QUESTION: And then they brought it to Vermont
3 and registered it, they would have the benefit of that
4 deduction.

5 MR. ESCHEN: No, they would not, Your Honor.

6 QUESTION: I thought you said the registering
7 is what triggered it.

8 MR. ESCHEN: The registration in Vermont
9 triggers the tax liability in Vermont. Prior to the
10 time a person becomes a resident, he has no obligation
11 to register the vehicle. Once he becomes a resident,
12 he's obligated to register the vehicle, at which point
13 the tax is imposed.

14 In the situation where a nonresident purchases
15 a car in his own state and then brings it to Vermont and
16 registers it in Vermont, he will not receive a credit.
17 The credit is available to a resident of Vermont who
18 subsequently acquires the motor vehicle and first
19 registers it in the State of Vermont.

20 If he first registers it outside the State of
21 Vermont and brings it back to Vermont and registers it
22 in Vermont, he will be denied the credit. The reasoning
23 is, the purpose of the credit provision was simply to
24 enable Vermonters to take advantage of the extensive,
25 relatively extensive automobile markets that are located

1 outside the State.

2 Vermont is a very small state, but at the same
3 time we're surrounded by New Hampshire, Massachusetts,
4 and New York, all of which have considerably larger and
5 accessible automobile markets.

6 What the legislature intended to do was simply
7 to give the Vermonter the option of exploring automobile
8 markets in other states. The credit is available only
9 if the car is purchased in a reciprocal state.

10 QUESTION: May I interrupt again? I'm sorry.
11 I really am getting in trouble here. Are you telling us
12 that in our hypothetical examples, if the Vermont
13 resident that registered the car in New York, that he
14 would be denied the exemption?

15 MR. ESCHEN: That's right, Your Honor.

16 QUESTION: But the Supreme Court says the
17 contrary in its opinion. "Residents who purchase
18 pleasure cars outside the state and pay a sales or use
19 tax to another state are exempt from paying a use tax to
20 the State of Vermont."

21 You're disagreeing with that. That's page 21
22 and 22A of the -- if I understand your argument.

23 MR. ESCHEN: Your Honor, I --

24 QUESTION: Do you agree or disagree with the
25 Vermont Supreme Court statement that I just read?

1 MR. ESCHEN: I'd ask the Court's -- an
2 apology --

3 QUESTION: The statement says: "Residents who
4 purchase pleasure cars outside the state" -- this is
5 somebody in New York now --

6 MR. ESCHEN: Right.

7 QUESTION: -- "and pay a sales or use tax to
8 another state" -- to New York --

9 MR. ESCHEN: Right.

10 QUESTION: -- "are exempt from paying a use
11 tax to the State of Vermont." Is that true or -- it
12 goes and says, "at least to the extent of the tax
13 provided there is a reciprocal arrangement." And I
14 assume all of that is complied with.

15 MR. ESCHEN: That's -- yeah. When you read
16 the rest of the sentence, that is true; at least to the
17 extent of the tax paid to the other state, providing the
18 state is a reciprocal state.

19 QUESTION: Well, is Vermont -- is New York a
20 reciprocal state?

21 MR. ESCHEN: Yes. New York and --

22 QUESTION: So then it is exempt here, even if
23 it's not registered -- there is no reference to
24 registration in the state.

25 MR. ESCHEN: But, Your Honor, as we argued to

1 the Vermont Supreme Court, section 89 --

2 QUESTION: Do you agree or disagree that
3 that's a correct statement of the law of Vermont?

4 MR. ESCHEN: Your Honor, I believe it is a
5 correct statement as far as it goes. It doesn't except
6 the administration, the actual administration of the
7 tax. The tax is administered by the Commissioner of
8 Motor Vehicles. And the problem in this case is that
9 section 8911(9) talks about the credit being available
10 to a resident and upon the application for registration,
11 which brings into question, or brings into the case the
12 other statutes which are in pari materia, the state's
13 registration statutes and the state's residency laws.

14 And when the statutes are put together, as the
15 Commissioner has interpreted and as it has been argued
16 to the Vermont Supreme Court, the credit is only
17 available if the resident first registers the car in the
18 State of Vermont. And I think the logic is plain
19 because if the resident, if the purpose of the credit
20 provision is simply to enable the Vermonter to make a
21 quick trip to another state to make a purchase and to
22 return to Vermont to use the car in Vermont, as the
23 Court pointed out before, it's unlikely that a resident
24 of Vermont is going to make a shopping trip in another
25 state and then actually register the car in the state in

1 which it is purchased.

2 QUESTION: Well, Mr. Eschen, I asked you some
3 time ago what we could look to know if you're correct on
4 your interpretation. You didn't answer the question.
5 Is there another Vermont Supreme Court decision to cite
6 to us?

7 MR. ESCHEN: No, Your Honor. No.

8 QUESTION: It's just your version against Mr.
9 Williams' version.

10 MR. ESCHEN: It is -- that's correct,
11 Your Honor.

12 The --

13 QUESTION: Does the -- who enforces this tax?

14 MR. ESCHEN: It is administered by the
15 Commissioner of Motor Vehicles.

16 QUESTION: And are there regulations issued
17 with respect to this?

18 MR. ESCHEN: There are no formal regulations,
19 Your Honor. I have discussed with the Commissioner what
20 are the various scenarios, and this is the
21 representation --

22 QUESTION: Well, you'd never gather your --
23 I'll say again, you would never gather your
24 interpretation from what you can read in the --

25 MR. ESCHEN: I'm not disagreeing with you,

1 Your Honor. I'm not disagreeing with you. But I'm
2 submitting that the interpretation that we advance --

3 QUESTION: You didn't file a response to the
4 -- you didn't file a motion to dismiss to the
5 jurisdictional state, did you?

6 MR. ESCHEN: That raises another complicated
7 question, and that is --

8 QUESTION: You waived it.

9 MR. ESCHEN: We waived it because this case,
10 Williams, was based upon the decision of the Vermont
11 Supreme Court in Levenson. And in Levenson, which is
12 actually the decision that's before the Court, we did
13 submit a motion to dismiss or affirm.

14 So when I received the jurisdictional
15 statement, I did send a letter to the Court indicating
16 that we were waiving the motion to dismiss because, as I
17 said, the case was decided on the basis of Levenson and
18 we already submitted a motion to dismiss in that case.

19 The -- under the examples that I said before,
20 everybody who registers that car at the same time would
21 be paying the same amount of tax. The resident who
22 purchased the car in a reciprocal state and first
23 registered it in Vermont would pay \$110. It would be
24 kept by the reciprocal state, but that individual has
25 only acquired a singular privilege of driving in Vermont.

1 By not registering the car in that other
2 state, he has acquired no privileges in that state,
3 except perhaps the temporary privileges that may attend
4 the intransit registration.

5 Just about all states provide that a
6 nonresident can avoid paying the sales tax on an
7 automobile purchase if he or she obtains an in-transit
8 registration rather than a permanent registration. And
9 that's what the legislature was envisioning when it
10 enacted this credit provision, to simply enable the
11 Vermonter to make the quick trip, come back to Vermont,
12 and register the car in Vermont.

13 In the case where the resident first registers
14 the vehicle in the other state and then returns to
15 Vermont and registers the car in Vermont, he is not
16 extended a credit, and justifiably. In that situation,
17 the individual has acquired the privilege of using the
18 vehicle in several states, in two states. And it's only
19 fair that if he is going to use -- or if he's obtained
20 this privilege, that he should pay each state.

21 The Court has long recognized that the use tax
22 is a legitimate means of raising revenue. And the State
23 of Vermont is certainly within its authority to ask the
24 Appellants in this case, once they become residents of
25 the state, to pay the use tax.

1 Similarly, the states are within their
2 authority to impose a sales tax. I find it ironic that
3 Mr. Williams is complaining that the one-time fee
4 imposed by the State of Vermont in the amount of 4
5 percent of the value of a vehicle as of the time it is
6 registered in Vermont is unfair, yet he's not
7 complaining about the one-time fee that he had to pay to
8 Illinois when he purchased the car there.

9 I think really what the situation presents --

10 QUESTION: Anybody who is -- any Vermont
11 resident who is entitled to the credit, whatever that
12 condition might be, doesn't pay for the use of the
13 Vermont roads.

14 MR. ESCHEN: Well, Your Honor, he does.

15 QUESTION: Well, you mean because he's paid it
16 to the other state and the state is a reciprocal state?

17 MR. ESCHEN: That's correct, Your Honor.

18 QUESTION: Well, it doesn't help him much. I
19 mean it helps him a lot, I guess, but it doesn't help
20 people who don't get the credit.

21 MR. ESCHEN: Well, that's right, Your Honor,
22 but there's a reason why Mr. Williams should not get the
23 credit. If Mr. Williams gets the credit in this case,
24 it means that Mr. Williams will have paid to the State
25 of Vermont absolutely nothing.

1 He will acquire the same privilege of using
2 the car in Vermont that any other individual would have
3 to pay for. And tht --

4 QUESTION: Well, you're saying because of
5 reciprocity, the Vermont resident who gets the credit is
6 really paying for the use of the roads, of the Vermont
7 roads, because he paid some money to New York.

8 MR. ESCHEN: Because, for the same reasoning,
9 the New Yorker who buys a car in Vermont and goes back
10 to New York. It's a reciprocal arrangement.

11 QUESTION: So why doesn't that apply to him,
12 too?

13 MR. ESCHEN: Well, because, Your Honor --

14 QUESTION: I don't follow that.

15 MR. ESCHEN: Well, Your Honor, the Appellant
16 purchased his car, presumably, while he was a resident
17 of that state. As a resident of that state -- and he
18 wanted to use his car in his own state. And he was
19 liable if he wanted --

20 QUESTION: Your other hypothetical, we have
21 this woman who goes to New York and lives for a year and
22 works for an advertising agency, wants to work there for
23 a year in New York, but she doesn't have to pay the tax,
24 if I understand your --

25 MR. ESCHEN: She would if she registered the

1 vehicle in New York. If she is a resident of -- a legal
2 resident of Vermont who accepted employment in New York
3 and because of her -- whatever contacts in New York and
4 the laws dealing with residency in New York for motor
5 vehicle purposes, she is required to register her car
6 there, and she registers her car there.

7 QUESTION: This is based on -- anyway, that's
8 what you say the law is, although --

9 MR. ESCHEN: That's correct, Your Honor.

10 The Appellants' privileges and immunity --

11 QUESTION: Well, how are we supposed to
12 resolve this question of what the law -- should we
13 certify a question to the Vermont Supreme Court and say
14 did you really mean what you said? How do we do this?
15 We've got to decide a case here.

16 MR. ESCHEN: Well, Your Honor, I --

17 QUESTION: I never have seen one like this
18 before where the opinion is perfectly clear, and then
19 the Attorney General of the state comes up and says the
20 Supreme Court of the state didn't know what it was
21 talking about.

22 MR. ESCHEN: Well, Your Honor, the facts of
23 the case were presented to the Vermont Supreme Court and
24 the Vermont Supreme Court concluded that there was no
25 discrimination. The examples that I have given to this

1 Court were the same examples that I gave to the Vermont
2 Supreme Court.

3 Now, I'm really -- I'm not disagreeing with
4 Your Honor. The decision is not clear.

5 QUESTION: To say the least.

6 MR. ESCHEN: But I submit that the decision
7 has been made by the court, and that under Vermont law
8 the Commissioner's interpretation has been accepted.

9 The privileges and immunities challenge, I
10 believe, is also without merit. Again, the tax was
11 imposed only after the Appellants became residents of
12 the State of Vermont.

13 The interesting issue in this case is simply
14 the right to register a motor vehicle or the access to
15 registering a motor vehicle. They are in essence
16 challenging the laws of their own state. Prior to
17 becoming residents, they did not have any obligation to
18 pay the tax. The tax was incurred only when they became
19 residents.

20 So I would submit that there is a question of
21 standing as to whether they could challenge it under the
22 privileges and immunities clause. But even if they
23 could, again the interest in this case is certainly not
24 an interest of the same caliber as the Court has
25 recognized in other privileges and immunities cases --

1 Hicklin -- we're not dealing with a right to seek
2 employment; we're not dealing with a fundamental right
3 to vote. This is simply the right to register an
4 automobile.

5 And I think the case of Baldwin v. Fish and
6 Game Commission of Montana would be dispositive of that
7 point.

8 The commerce clause issue I submit is also
9 with merit. The Appellants contend that there is a
10 requirement of apportionment; yet, they hardly define
11 what they mean by apportionment. To the extent that
12 they disagree with a tax based upon the value of a
13 vehicle, the decision of the court in Capital Greyhound
14 Lines v. Brice is dispositive of that contention.

15 To the extent that they claim that
16 apportionment is required to reflect prior use in the
17 other state, I submit that the Vermont tax scheme
18 whereby the vehicle is taxed on the value as of the time
19 it is used in the State of Vermont, registered in the
20 State of Vermont, would satisfy the requirement of
21 apportionment. It is a reasonable way of dealing with
22 the situation where a vehicle has been used outside the
23 state.

24 I would conclude, Your Honors, by saying that
25 the statute is unclear and it was for that reason that

1 it was submitted to the Vermont Supreme Court. The
2 Vermont Supreme Court concluded that there was no
3 discrimination. I have made representations to the
4 Court as to how this statute and the tax provisions are
5 administered. Those are based upon my discussions with
6 the Commissioner of Motor Vehicles and other officials
7 in the department. That is their representation of how
8 it is administered.

9 I have no reason to disagree with that. I can
10 very well appreciate the Court's concern about the
11 Vermont Supreme Court's decision in not specifically
12 addressing the scenarios that I have addressed to the
13 Court today, but I would nevertheless submit that the
14 interpretation that we have advanced is an
15 interpretation that would show that there is equality of
16 treatment by the State of Vermont.

17 Thank you.

18 CHIEF JUSTICE BURGER: Do you have anything
19 further, Mr. Williams?

20 MR. WILLIAMS: If the Court has no questions,
21 I have nothing further.

22 CHIEF JUSTICE BURGER: Very well.

23 Thank you, gentlemen. The case is submitted.
24 We'll hear arguments next in Ramirez v. Indiana.

25 (Whereupon, at 11:04 o'clock a.m., the case in

1 the above-entitled matter was submitted.)

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CERTIFICATION

Anderson Reporting Company, Inc., hereby certifies that the attached pages represents an accurate transcription of electronic sound recording of the oral argument before the Supreme Court of The United States in the Matter of:

#84-592 - NORMAN WILLIAMS AND SUSAN LEVINE, Appellants V. VERMONT, ET AL.

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BY Paul A. Richardson

(REPORTER)

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