

04-1724 WILKINS V. CUNO

DECISION BELOW:386 F3d 738

LOWER COURT CASE NUMBER: 01-3960

QUESTIONS PRESENTED:

Does the dormant Commerce Clause allow a State to attempt to attract new business investment in the State by offering credits against the State's general corporate franchise or income tax, where the amount of the credit is based on the amount of a business's new investment in the State?

CERT. GRANTED 9/27/2005

IN ADDITION, THE PARTIES ARE DIRECTED TO BRIEF AND ARGUE THE FOLLOWING QUESTION:

Whether respondents have standing to challenge Ohio's investment tax credit, Ohio Rev. Code Ann. §5733.33

CONSOLIDATED WITH 04-1704 FOR ONE HOUR ORAL ARGUMENT.