

**09-987 AZ CHRISTIAN SCHOOL TUITION ORG. V. WINN**

DECISION BELOW: 562 F.3d 1002

LOWER COURT CASE NUMBER: 05-15754

**QUESTION PRESENTED:**

1. Do Respondents lack taxpayer standing because they do not allege, nor can they, that the Arizona Tuition Tax Credit involves the expenditure or appropriation of state funds?
2. Is the Respondents' alleged injury-which is solely based on the theory that Arizona's tax credit reduces the state's revenue-too speculative to confer taxpayer standing, especially when considering that the credit reduces the state's financial burden for providing public education and is likely the catalyst for new sources of state income?
3. Given that the Arizona Supreme Court has authoritatively determined, under state law, that the money donated to tuition granting organizations under Arizona's tax credit is private, not state, money, can the Respondents establish taxpayer standing to challenge the decisions of private taxpayers as to where they donate their private money?

CONSOLIDATED WITH 09-991 FOR ONE HOUR ORAL ARGUMENT

CERT. GRANTED 5/24/2010