

08-310 POLAR TANKERS, INC. V. VALDEZ, AK

DECISION BELOW: 182 P. 3d 614

LOWER COURT CASE NUMBER: S-12218/12223

QUESTION PRESENTED:

1. Whether a municipal personal property tax that falls exclusively on large vessels using the municipality's harbor violates the Tonnage Clause of the Constitution, art. I, § 10, cl. 3.
2. Whether a municipal personal property tax that is apportioned to reach the value of property with an out-of-State domicile for periods when the property is on the high seas or otherwise outside the taxing jurisdiction of any State violates the Commerce and Due Process Clauses of the Constitution.

CERT. GRANTED 12/12/2008