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The Buckeye Institute Urges U.S. Supreme Court to Uphold More Than 100 Years of Precedents and Protect Taxpayers

COLUMBUS, Ohio, March 28 (TNSgov) -- The Buckeye Institute, an independent research and educational institution that says its mission is to advance free-market public policy in the states, issued the following news release:

On Monday, The Buckeye Institute filed an amicus brief in *Moore v. United States*, urging the U.S. Supreme Court to hear the case and reverse a ruling out of the Ninth Circuit Court of Appeals that would expand congressional authority to levy taxes well beyond what the Constitution and court precedent allow.

"The Ninth Circuit's fallacious ruling effectively does away with more than a century of Supreme Court precedent, and, if allowed to stand, would vastly expand congressional taxing authority," said David C. Tryon, director of litigation at The Buckeye Institute. "The Buckeye Institute urges the court to grant review in the case and to prevent Congress from improperly expanding the very limited taxing authority granted by the Sixteenth Amendment."

Moore v. United States challenges a provision in the 2017 Tax Cuts and Jobs Act that imposed a one-time "repatriation tax" on U.S. residents with investments in foreign corporations. In the Ninth Circuit's decision, the court held that the federal government can impose an income tax on the increased value of a company even where the taxpayer never received any payments or dividends. The result is that Charles and Kathleen Moore—who invested in a company that provides tools and other farming equipment to India's underserved rural farmers—were deemed to have had an additional \$132,512 in taxable income in 2017 income and had to pay an additional \$14,729 in taxes even though they didn't sell any stock and never received any payments or dividends from their investment.

Larry Obhof, a partner at Shumaker, Loop & Kendrick, LLP and former president of the Ohio Senate, is the counsel of record for The Buckeye Institute on this brief.

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View court filing here: <https://www.buckeyeinstitute.org/library/docLib/2023-03-27-The-Buckeye-Institute-Amicus-Brief-in-Moore-v-United-States-amicus-brief.pdf>

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Original text here: <https://www.buckeyeinstitute.org/research/detail/the-buckeye-institute-urges-us-supreme-court-to-uphold-more-than-100-years-of-precedents-and-protect-taxpayers>

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