

The Supreme Court - April 21, 2022

by Ian Blodger

Today, the Supreme Court of the United States issued five decisions:

Boechler, P.C. v. Commissioner of Internal Revenue, No. 20-1472: This case involves the application of “equitable tolling” in tax “collection due process” cases. This case arose after the IRS sustained a proposed levy on the taxpayer’s property, following a “collection due process hearing.” The taxpayer had 30 days to petition the Tax Court for review. The taxpayer missed that deadline by one day. The Tax Court dismissed the petition for lack of jurisdiction and the Eighth Circuit affirmed, agreeing that the 30-day filing deadline is jurisdictional and thus cannot be equitably tolled. Today, in a unanimous opinion authored by Justice Barrett, the Supreme Court reversed. The Court held that the 30-day time limit to file a petition for review of a collection due process determination is an ordinary, nonjurisdictional deadline subject to equitable tolling.

View the Court's [decision](#).

United States v. Vaello-Madero, No. 20-303: This case involves Supplemental Security Income (“SSI”), a federal program that provides benefits to certain Americans who have low incomes. Congress excluded residents of Puerto Rico and three other territories from the program. The plaintiff, a U.S. citizen who lives in Puerto Rico, claimed this exclusion from the SSI program violated the equal-protection component of the Fifth Amendment’s Due Process Clause. The district court and the Court of Appeals agreed. Today, in an 8-1 decision, the Supreme Court reversed. The Court held that the Constitution does not require Congress to extend SSI benefits to residents of Puerto Rico. Justices Thomas and Gorsuch filed separate concurring opinions. Justice Sotomayor dissented, explaining her view that “there is no rational basis for Congress to treat needy citizens living anywhere in the United States so differently from others.”

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Brown v. Davenport, No. 20-826: This case addresses the standard required for habeas relief, after a state court determines that an error at trial did not prejudice a

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criminal defendant. Although procedurally complex, petitioner Ervine Davenport essentially brought a habeas petition in federal court challenging a state court's determination that constitutional violations he experienced during his criminal trial were not prejudicial to his case. In considering Mr. Davenport's petition, the federal district court applied the Antiterrorism and Effective Death Penalty Act of 1996 ("AEDPA"), which permits a federal court to disturb a final state-court conviction only where the decision was either (1) "contrary to" or an "unreasonable application of" clearly established federal law, as determined by the decisions of the Supreme Court, or (2) based on an "unreasonable determination of the facts" presented in the state-court proceeding. 28 U. S. C. § 2254(d). The federal district court determined that relief was not warranted under AEDPA because the state district court correctly applied the law and was not clearly unreasonable in its determinations of fact. Mr. Davenport appealed to the Sixth Circuit, which reversed, relying exclusively on the Supreme Court's decision in *Brecht v. Abrahamson*, which allowed a prisoner to challenge a conviction by establishing an error had "substantial and injurious effect or influence" on the outcome of the trial. 507 U.S. 619 (1993). In an opinion authored by Justice Gorsuch, joined by Chief Justice Roberts, and Justices Thomas, Alito, Kavanaugh, and Barrett, the Supreme Court held that when a state court has ruled on the merits of a state prisoner's claim, a federal court cannot grant habeas relief without applying both the test the Supreme Court outlined in *Brecht* and the one Congress prescribed in AEDPA. Justice Kagan dissented, joined by Justices Breyer and Sotomayor, arguing that the *Brecht* test was sufficient by itself, and that adding the additional requirement of satisfying AEDPA would add burden without ever altering the result of a petition.

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Cassirer et al. v. Thyssen-Bornemisza Collection Foundation, No. 20-1566: The Foreign Sovereign Immunities Act of 1976 ("FISA") sets forth certain circumstances in which a foreign state or instrumentality is amenable to suit in an American court, including in cases where property has been taken in violation of international law. In this case, the plaintiffs brought such a suit against Thyssen-Bornemisza Collection Foundation, a Spanish governmental entity, to recover an impressionist painting expropriated by the Nazis in 1939, which ultimately ended up in the Foundation's art collection. At issue was what substantive property law to apply – Spanish property law, or the law of the forum state. In deciding this question the district court opted to apply a choice-of-law analysis premised on federal common law, as opposed to the choice-of-law of the forum state. Based on this analysis, the district court found Spanish law applied and that the Foundation was the rightful owner of the painting. The Ninth Circuit affirmed. In a unanimous decision authored by Justice Kagan, the Supreme Court held that in a FISA suit raising non-federal claims against a foreign state or instrumentality, a court should determine the substantive law by using the same choice-of-law rule applicable in a similar suit against a private party.

View the Court's [decision](#).

City of Austin, Texas v. Reagan National Advertising of Austin, LLC, No. 20-1029:

The City of Austin regulates “off-premises signs,” like billboards, that advertise things that are not located on the same premises as the sign. Respondent Reagan National Advertising of Austin owns billboards in the city, and sought permits to digitize some of its signs – the City denied the application based on its regulations. Respondents sued, arguing that the City’s regulation violated the First Amendment’s Free Speech Clause because it imposed a content based restriction – whether the sign was advertising on-premises or off-premises items. The district court held the restrictions were content-neutral and did not violate the First Amendment. The Court of Appeals reversed holding the on-/off-premises distinction was facially content based. In a decision authored by Justice Sotomayor, and joined by Chief Justice Roberts, and Justices Breyer, Kagan, and Kavanaugh, the Supreme Court held that that the City’s on-/off-premises distinction is facially content neutral under the First Amendment.

View the Court's [decision](#).