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U.S. Supreme Court Update

U.S. SUPREME COURT UPDATE

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Two New SALT Petitions and Court Hears Oral Arguments in Montana School Tax Credit Case

***34** The U.S. Supreme Court has received two new petitions involving state and local taxes. In *Steiner v. Utah State Tax Comm'n,* (Docket No. 19-755) ruling below at 449 P.3d 189 (Utah 2019), the Court has been asked to review a Utah Supreme Court decision regarding the Utah tax code that extends a credit for income taxes paid to other states but does not extend a similar credit for income taxes paid to foreign countries or make other adjustments for foreign income. The Utah Supreme Court upheld the constitutionality of the Utah tax regime thereby rejecting the taxpayers' Dormant Commerce Clause and Dormant Foreign Commerce Clause challenges asserted in the case below.

Also, in *Barth v. Bernards Township, New Jersey*, (Docket No. 19-806), ruling below at 2019 WL 1111133, the Court has been asked to review the denial by a tax assessor of a farmland assessment and the related imposition of 'roll-back' taxes (i.e., imposing additional property tax based on the difference between taxes payable on a farmland assessment basis and taxes payable on a regular assessment basis, without the property's farmland status), after the taxpayer failed to provide evidence of the property's farmland assessment status.

Additionally, as previously reported, on January 22, 2020, the Court heard oral arguments in *Espinoza v. Montana Dep't of Rev.* (Docket No. 18-1195), the case that addresses Montana's Tax Credit Scholarship Program. As previously explained, this Program provides a taxpayer a dollar-for-dollar tax credit of up to $150 based on the taxpayer's donation to a Student Scholarship Organization ('SSO'). An SSO funds tuition scholarships for students who attend private schools meeting the definition of Qualified Education Provider ('QEP '). The Montana Department of Revenue implemented an administrative rule that added to the Legislature's definition of QEP and excludes religiously affiliated private schools from qualifying as QEPs. The Montana Supreme Court ruled that the Tax Credit Scholarship Program runs afoul of the state constitution's specific sectarian education no-aid provision (Article X, Section6, Montana Constitution), and thus, 'aids sectarian schools in violation of Article X, Section 6.' The state court, therefore, invalidated the Tax Credit Scholarship Program. The issue before the U.S. Supreme Court is whether Montana's Tax Credit Scholarship Program violates the religion clauses or the Equal Protection Clause of the U.S. Constitution.

****2** We also continue to follow *Elster v. City of Seattle, Wash.* (Docket No. 19-608) concerning whether Seattle's 'Democracy Voucher Program' violates the First Amendment.

The Court continues its review of a dispute between Delaware and several other states concerning which states have priority rights to claim abandoned, uncashed MoneyGram 'official checks.' The MoneyGram cases set for review are *Delaware v. Pennsylvania*, Case No. 22O145, and *Arkansas v. Delaware*, Case No. 22O146. As previously reported, the Court has assigned the Honorable Pierre N. Leval, of the U.S. Court of Appeals for the Second Circuit, as Special Master in these cases, who is tasked with coordinating the taking of evidence and making reports. We will continue to update readers as more details become available.

We also continue to track *Arizona v. California*, which has been assigned Original Action Number 22O150, wherein Arizona filed a Bill of Complaint against California regarding California's selective enforcement of its 'doing business' tax standard.

Dormant Commerce Clause Challenge to Utah's Tax Code

In *Steiner v. Utah State Tax Comm'n*, (Docket No. 19-755), ruling below at 449 P.3d 189 (Utah 2019), the Court has been asked to review a decision by the Utah Supreme Court regarding the Utah tax code provision that extends a credit for income taxes paid to other states but does not extend a similar credit for taxes paid to foreign countries or make other adjustments for foreign income. Steiner, a resident of Utah, claimed a tax deduction (specifically, an 'equitable adjustment' under Utah Code Ann. §59-10-115) on his 2011, 2012, and 2013 income tax returns (filed on a joint basis with his wife), that excluded foreign (non-U.S.) business income earned from an S corporation (Steiner, LLC, as discussed more fully below).

Flow-through of foreign income from S corporation.

Steiner, LLC is an entity that is treated as an S corporation for federal and Utah tax purposes. Thus, as explained by the court below, 'Steiner, LLC itself does ***35** not pay any federal or state-level tax . . . . All of its income passes through to individual shareholders' tax returns (in proportion to their ownership interest).' Thus, Steiner, as both a direct and indirect shareholder as a beneficiary of the G.A. Steiner Trust that is the majority shareholder of Steiner, LLC, had flow-through income from Steiner, LLC during the tax years at issue.

Steiner, LLC is the sole shareholder of Alsco, Inc., a textile rental business, that along with its subsidiaries does business in the U.S. and around the world. As the lower court explained, Alsco and all of its subsidiaries that do business in the U.S. elected to be treated as Qualified Sub-Chapter S Subsidiaries of Steiner, LLC, and, thus, all of the income derived from these subsidiaries flows through to Steiner, LLC's shareholders. Also, '[m]ost of Alsco's foreign subsidiaries have elected to be taxed as partnerships for U.S. tax purposes. Ninety-nine percent of the income from each subsidiary is passed through to Alsco as a partner. This income goes through the same pass-through waterfall and ends up on the Steiners' joint tax returns as well.'

****3** On his federal income tax returns for 2011, 2012, and 2013, Steiner claimed and received a tax credit for the taxes paid to foreign jurisdictions. On his Utah tax return, Mr. Steiner claimed a credit for taxes paid to other states. As noted by the court below, 'these credits are explicitly allowed by the Utah Tax Code. Utah Code §59-10-1003.' In addition, Steiner 'claimed an 'equitable adjustment' under Utah Code section 59-10-115—an adjustment excluding foreign income from [his] Utah taxable income.'

The Utah State Tax Commission disallowed the 'equitable adjustment' and calculated a tax deficiency. The Steiners ultimately paid the tax deficiency and appealed the Tax Commission's determination in Utah's third district tax court. (During the administrative appeal, the taxpayer also argued, among other items, that only the portion of Steiner, LLC's income that is apportioned to Utah should be included in taxable income for Utah purposes). The tax court ruled that Utah's tax treatment of income earned in other states did not run afoul of the Dormant Commerce Clause of the U.S. Constitution. However, it ruled that Steiner was entitled to an 'equitable adjustment' for the foreign business income. To apply the equitable adjustment, the tax court remanded the case to the State Tax Commission. Both parties filed notices of appeal to the Utah Supreme Court pursuant to Utah Code Ann. §59-1-608.

Dormant Commerce Clause and Foreign Commerce Clause constitutional questions.

The Utah Supreme Court explained how the Commerce Clause of the U.S. Constitution grants Congress the authority to regulate interstate commerce. U.S. Const. art. 1, §8, cl. 3. It further explained that '[b]y negative implication, the United States Supreme Court has held that this provision also limits the states authority in this realm . . . . So even if Congress has not spoken on an issue of interstate commerce, states are prevented from encroaching on Congress' authority—hence the 'dormant' or 'negative' Commerce Clause.' Moreover, the court concluded that it had to decide how to apply this negative implication to the Utah Tax Code, as well as the 'Dormant Foreign Commerce Clause,' noting in a footnote that it 'could not find either such clause in our copy of the United States Constitution.' (The Foreign Commerce Clause states that the U.S. Congress shall have power 'to regulate Commerce with foreign nations.'U.S. Const. art.1, §8, cl. 3.)

Accordingly, the state high court framed three questions for resolution: '(1) whether the Dormant Commerce Clause requires Utah to apportion a residency-based income tax instead of granting a credit for taxes paid to other states; (2) whether the Dormant Commerce Clause requires Utah to allow a deduction for income earned in foreign countries, and (3) whether Utah's 'equitable adjustment' statute, Utah Code section 59-10-115(2), mandates a deduction for foreign income.' For the reasons set forth in more detail ***36** below, the Utah Supreme Court 'answer[ed] each of these questions in the negative,' and more specifically, 'f[ound] no controlling precedent from the United States Supreme Court that mandates a decision striking down the challenged Utah tax provisions on dormant commerce grounds.' Thus, it upheld the constitutionality.

The Dormant Commerce Clause: *Complete Auto Transit Inc.* and *Wynne.*

****4** Associate Chief Justice Lee of the Utah Supreme Court, who authored the court's decision, traced the U.S. Supreme Court's Commerce Clause history and acknowledged that 'the seminal case in this area is *Complete Auto Transit, Inc. v. Brady,* 430 U.S. 274 (1977).' He further noted '*Complete Auto* is the origin of the four-part test used to assess state taxes for compliance with the Dormant Commerce Clause.' However, he made clear that the '*Complete Auto* framework was altered by the Supreme Court's more recent decision in *Comptroller of the Treasury of Maryland v. Wynne*, 135 S. Ct. 1787 (2015). ' In the end, Justice Lee and the court applied *Wynne* to 'conclude that Utah's tax scheme is constitutional.'

The U.S. Supreme Court in *Wynne* concluded that Maryland's tax scheme, which allowed taxpayers to claim a credit for taxes paid to other states, but only against state income tax—not county income tax, failed the internal consistency test. As explained by the Utah court, '[t]he Supreme Court has further subdivided the fair apportionment prong [of *Complete Auto Transit*] into two parts—internal consistency and external consistency.' In this regard, '[i]nternal consistency requires an analysis of the inherent characteristics of the state tax system.' In contrast, '[e]xternal consistency . . . requires that state taxes 'reflect a reasonable sense of how income is generated.'' The Steiners asserted that the Utah tax provisions must satisfy both the internal and external consistency tests. The Utah Supreme Court disagreed. It noted that while the U.S. Supreme Court found that theMaryland tax regime in *Wynne* failed the internal consistency test, '[t]he *Wynne* Court . . . went out of its way to endorse a tax regime violative of the external consistency test.'

Thus, the Utah Supreme Court, following the U.S. Supreme Court in *Wynne,* focused solely on the internal consistency test, and upheld the constitutionality of the Utah tax scheme because it was internally consistent. Since 'Utah residents who paid income taxes in other states could take a credit against their Utah taxes in the amount of the taxes they paid to other states, up to the amount that they would have paid under Utah's tax rate' and '[n]onresidents were also taxed at the same 5 percent, but only on their earned income in Utah,' the court determined that this 'arrangement satisfies *Wynne's* internal consistency test' inasmuch as '[i]f every state adopted the same tax system as Utah, there would be no discrimination against interstate commerce.' In the court's view 'the Supreme Court declined to require anything else of Maryland's tax'; therefore, '[w]e accordingly apply *Wynne* and conclude that a state tax levied against individuals need satisfy only the internal consistency test to pass Dormant Commerce Clause scrutiny. It would be an extension of *Wynne* to require that these taxes also satisfy external consistency.'

Dormant Foreign Commerce Clause.

****5** The Utah Supreme Court reversed the tax court's decision that Utah's failure to grant a credit for taxes paid to foreign countries impermissibly discriminates against international commerce. Per the court, '[t]here is no Supreme Court case in which that Court has stuck down a state tax on the foreign income of an individual or an S corporation. We decline to break new ground here—if the Dormant Foreign Commerce Clause is going to be extended to individuals [as it has only been extended to corporations] 'it should be the United State Supreme Court that makes that decision.'' (citing *DIRECTV v. Utah State Tax Comm'n,* 364 P.3d 1036 (2015)). ***37** Furthermore, the court concluded that 'even if the clause did apply to the Steiners, the requirements are met here.'

Specifically, the court observed that '[d]espite the fact that dozens of states decline to grant a credit for foreign taxes, Congress has never acted to prohibit the practice or preempt these laws in any way. Normally we would hesitate to infer anything from Congressional inaction. But the Supreme Court has specifically stated that Congress may 'passively indicate that certain state practices' do not violate the Dormant Foreign Commerce Clause.' Thus, it concluded that the 'lack of an explicit Congressional directive may thus come close to tacit approval of these state laws' and 'this Congressional approval immunizes Utah's tax code from judicial scrutiny under the Dormant Commerce Clause.' As such, the Court held that 'Utah's tax system does not run afoul of the Dormant Foreign Commerce Clause.'

Utah's equitable adjustment statute.

The Utah Supreme Court reversed the tax court's decision that the 'equitable adjustment' statute applies to allow Steiner to deduct his foreign income from the Utah tax base. The court reviewed the text of the statute. While the court acknowledged that Steiner 'ha[s] suffered a 'double tax detriment' by being taxed by both Utah and a foreign country' it explained that 'the statute doesn't call for adjustments for any double tax detriment—it calls for an adjustment only if the taxpayer suffers 'a double tax detriment *under this part.*' Utah Code §59-10-115(2)(b) (emphasis added).' Since 'the clear import of that phrase is that an equitable adjustment is available only if the Utah tax code itself imposes double taxation,' the court held that Mr. Steiner could not take advantage of that statute.

Question presented.

'Utah's tax code extends a credit for income taxes paid to other States but does not extend a similar credit for income taxes paid to foreign countries or make other adjustments for foreign income. The result is a double taxation of income that state residents earn from foreign commerce. The question presented is whether this scheme discriminates against foreign commerce in violation of the dormant Commerce Clause.'

Challenge to Denial of N.J. Farmland Tax Assessment

In *Barth v. Bernards Township, New Jersey,* (Docket No. 19-806) ruling below at 2019 WL 1111133, the taxpayer is challenging the denial of a farmland tax assessment and related imposition of rollback taxes as a result of the change in status of the property. Barth had been the beneficiary of a farmland tax assessment because the taxing authority believed he harvested maple syrup on his Bernards Township property.

Rollback taxes.

****6** In October 2014, the tax assessor informed Barth that his property did not, in fact, qualify for the farmland assessment because he failed to provide proof demonstrating income through farming. The county board of taxation initiated a complaint,

pursuant to N.J. Stat. Ann. §54:4-23.8, to invoke rollback taxes for 2013 and 2014 due to the property's change in status. Barth was given notice and a hearing was scheduled, at the conclusion of which the county board entered a judgment assessing rollback taxes in the amount of $4,953.99.

In January 2016, Barth appealed that determination to the New Jersey Tax Court; he also sought relief against the township, the assessor, the county board, the county tax administrator, the president of the tax board, and the tax board commissioners. He claimed, among other things, that these defendants were liable for 'abuse of process, harassment, and negligence.' And he asserted the unconstitutionality of the procedures that led to the rollback assessment.

By motion, the Tax Court granted summary judgment in March 2016, dismissing with prejudice all Barth's claims for monetary damages. What remained was his appeal of the rollback determination, ***38** as to which the township was the only remaining party. The township moved in September 2016 to dismiss because Barth failed to provide answers to interrogatories or allow inspection of his property. The motion was granted but the action later reinstated. When Barth remained recalcitrant in discovery, the township again moved for dismissal.

As the result of a hearing in January 2017, an order was entered that required Barth to provide the unanswered discovery requests and to allow an inspection of the property on February 28, 2017. However, he refused to permit an inspection as ordered. Even though he had already been accommodated and the inspection delayed until the winter harvesting season, plaintiff claimed the inspection could not occur when ordered because the 2017 season abruptly ended due to unseasonably warm weather. The Tax Court granted the township's motion to dismiss with prejudice, concluding that plaintiff 'intentionally failed to comply with the discovery order and that dismissal of the complaint [was] the appropriate sanction.'

Bernards Township waived its right to respond to Barth's petition on January 10, 2020, and, on January 16, 2020, a waiver of the right of respondents Somerset County [New Jersey] Board of Taxation, et al. to respond was also filed.

Question presented.

'There are a number of questions and sub questions whether to revisit, or distinguish this case from, *National Private Truck Council, Inc. v. Oklahoma Tax Commission,* 515 U.S. 582 (1995); alternatively distinguish this case from the denial for petition for *certiorari* in *General Motors Corp. v. City of Linden,* 143 N.J. 336 (1996), *cert denied* 519 U.S. 816 (1996); or uniquely and independently consider these facts and circumstances to grant *certiorari* on grounds because of the federal unconstitutional process of the court below . . . , in whatever terms it should be characterized.'

Oral Arguments in *Espinoza v. Montana Dep't of Revenue*

****7** On June 28, 2019, the U.S. Supreme Court granted certiorari in *Espinoza v. Montana Dep't of Rev.,* Docket No. 18-1195, partial ruling below at 393 Mont. 446 (2018). The Supreme Court is reviewing a decision of the Montana Supreme Court, which held that the Montana Tax Credit Scholarship Program for qualified education contributions violates Article X, §6, of the Montana Constitution, entitled 'Aid prohibited to sectarian schools' (commonly referred to as the Blaine Amendment; also referred to generally as a 'No-Aid Clause'). This prohibits aid used 'for any sectarian purpose or to aid any ... school ... controlled in whole or in part by any church, sect, or denomination.'

The Tax Credit Scholarship Program (the 'Program') gave individuals and corporations a tax credit for contributing up to $150 a year to an organization that funds scholarships to help students attend private schools. Parents of students who received scholarships under the Program sued after the Department of Revenue issued a rule that barred use of scholarship money at religious schools. A trial judge in Montana blocked the Department of Revenue rule, before the Montana Supreme Court went further and threw out the entire Program.

At the oral arguments, Richard D. Komer argued on behalf of the Petitioners; Jeffrey B. Wall, Principal Deputy Solicitor General, the U.S. Department of Justice, argued for the U.S., as amicus curiae, supporting the Petitioners; and Adam G. Unikowsky, argued on behalf of the Respondents.

Argument for the Petitioners: standing and looking for the 'harm.'

Justice Ruth Bader Ginsburg began with questions regarding standing. She pointed out that, since the Petitioners in this case were parents of students receiving scholarships and not the taxpayers receiving the tax credit, 'this Court has already held that there is no standing to challenge ***39** somebody else's tax status.' Justice Sotomayor continued the inquiry requesting a citation to any precedent involving a tax that did not involve either the taxpayer or the recipient of the discrimination (such as the schools, who in Justice Sotomayor's view are the 'intended beneficiary' of the Program). Counsel for Petitioners disagreed with Justice Sotomayor, arguing 'the financial benefit from a scholarship program is to the families' and such families 'are enabled to exercise their constitutional right to choose.'

Justice Ginsburg and Justice Elena Kagan also addressed 'mootness.' Since the Montana Supreme Court invalidated the entire Tax Credit Scholarship Program, the Justices wanted to understand how Petitioners were 'harmed.' Justice Ginsburg explained as follows: 'When a differential is challenged, the court inspecting the state law can level up or level down. And here it leveled down. ' Because it leveled down, under the 'Montana judgment, these parents are treated no differently than parents of children who are going to secular private schools, so where is the harm?' Justice Elena Kagan mirrored Justice Ginsburg, stating that she was 'having trouble seeing where the harm in this case is at this point,' inasmuch as 'whether you go to a religious school or you go to a secular private school, you're in the same boat at this point.'

****8** Komer rejected the Justices' arguments and explained that there is discrimination at this point, namely, 'the discrimination occurred in the judgment of the Montana Supreme Court which considered a federal question, which led to the invalidation of the program.' He warned the Court that, 'you can't let the remedy shield the discriminatory judgment.' Justice Kagan appeared unpersuaded, countering that the Supreme Court does not 'usually grade every line of an opinion.' Instead, she said, the Justices look at the consequences of the lower court's decision: here, there is no discrimination because the consequence of the Montana Supreme Court's ruling was that no one receives the scholarship money.

However, Justice Samuel Alito appeared to push back. Under the Supreme Court's cases, he asked Komer, would it be unconstitutional for a state government agency to do something that it was allowed to do, but for an unconstitutional discriminatory reason? Komer responded that it would be unconstitutional.

Argument for the U.S. in support of the Petitioners: Preemption and *Trinity Lutheran Church*.

In his opening remarks, Jeffrey B. Wall, Deputy Solicitor General for the U.S., noted that '[t]he Montana Supreme Court held that the Montana constitution requires religious discrimination that the federal constitution forbids. Parents may not direct scholarships to schools solely because those schools are religiously affiliated.' While he acknowledges that 'the state doesn't defend that error of federal law, but says it was washed away when the court invalidated the entire program and left everyone empty-handed,' in his view, '[t]he Montana Supreme Court had no power under federal law to invalidate anything. It relied on a state constitutional provision that is inconsistent with and preempted by the federal free exercise clause, and crucially, Petitioners continue to suffer from that federal free exercise violation regardless of whether parents received scholarships or also suffer as collateral damage.'

When asked by Justice Sotomayor whether No-Aid Clauses, like Montana's Blaine Amendment, should be struck, Wall responded 'not the entire category.' Instead, Wall argued that 'he is saying what the Court said in *Trinity Lutheran* . . . even members of the Court said the free-exercise clause there compelled what two members of the Court said in your dissent, Justice Sotomayor, the Establishment Clause forbade.'

Justice Kagan questioned Wall, noting that she was one of the seven justices in *Trinity*, and views this case as a ‘far cry from *Trinity*‘ because there ‘a state was using the religious status of various people or entities to limit access to an unrelated public benefit, to a completely secular ***40** benefit. ‘ (Specifically, in *Trinity Lutheran Church v. Comer*, the Court held that Missouri's policy of excluding churches from a program to provide grants to resurface playgrounds violated the U.S. Constitution. In a footnote in his opinion for the Court in *Trinity Lutheran* that Justices Neil Gorsuch and Clarence Thomas did not join, Chief Justice Roberts stressed that the Court's decision was limited to the facts before it and did ‘not address religious uses of funding or other forms of discrimination.‘) In contrast, here, ‘this is essentially a state saying, for many reasons that have been viewed as legitimate, even though not shared by everybody . . . we don't want to subsidize religious activity, in particular religious education.‘

Oral argument for Respondents.

****9** Adam G. Unikowsky, who argued on behalf of Montana, began his opening argument by distinguishing this case from *Trinity Lutheran.* He provided two reasons: (1) the coercion aspect of *Trinity Lutheran*, which he claimed was crucial to the Court's decision, was absent here; and (2) *Trinity Lutheran* involved the refusal to give money to a church for a completely nonreligious purpose, merely because it was a church. This case is different, he argued, ‘in that the state is simply declining to fund religious education.‘

Unikowsky ended his arguments stating that ‘if a state has two principles it wants to stick to at the same time then we think that it should be able to balance those principles by invalidating the program.‘

A decision in the case is expected by summer.

Amicus Curiae Briefs filed in *Elster v. City of Seattle*

We continue to follow *Elster v. City of Seattle, Wash.* (Docket No. 19-608) concerning whether Seattle's ‘Democracy Voucher Program‘ violates the First Amendment. This program, funded by property taxes, provided vouchers to registered municipal voters and qualifying residents, who could, in turn, give the vouchers to qualified municipal candidates who could then redeem them for campaign purposes. On December 18, 2019, a Motion to Extend the Time to File a Response was granted, extending the time to February 10, 2020. On January 9, 2020, two amicus curiae briefs were filed: one from the Center for Constitutional Jurisprudence and another by the American Association of Christian Schools. Another amicus curiae brief was filed December 12, 2019, by the Goldwater Institute.

The amicus curiae brief from the Center for Constitutional Jurisprudence argues that Seattle exacts funds from property owners in order to enhance the political voice of others with whom the property owners may disagree. It further argues that the property owners are not ‘associated‘ with the political speech of those to whom the city transfers these funds. However, the Washington Supreme Court decided that the *Elster* case was more like the challenge to student activity fees at a public university than the compelled agency fees charged by a public employee union. The brief asserts that the city in this case is not at all similar to a public university. Rather, the brief alleges that it is a municipal government charged with protecting the public health and safety of its residents. And, furthermore, it argues that the police power of the city has never been thought to include the authority to increase the political voice of one group by reducing the voice ofothers.

The brief further maintains that the decision of the Washington Supreme Court opens a dangerous and gaping hole in the protection of the First Amendment right to be free from compelled support of speech. It asserts that while the U.S. Supreme Court has recognized broad protections against compelled speech, the Washington Supreme Court's decision extends only ‘rational basis scrutiny‘ to a program that exacts funds from one group in order to finance the political speech of others. Thus, it maintains that the U.S. Supreme Court should grant review to check this departure from the First Amendment jurisprudence of the Court.

**10 In their amicus curiae briefs, the Association of Christian Schools and Association of Christian Schools International state that the questions to be addressed are contingent on the fact that Seattle's ‘democracy voucher‘ program establishes a dedicated property levy used solely to fund individual contributions from Seattle residents to the political campaigns of participating candidates. Hence, it asserts that the questions presented are: (1) Whether a levy that forces property owners to fund other individuals' campaign donations implicates the First Amendment's compelled subsidy doctrine; and (2) Whether a compelled subsidy of speech should be examined under rational basis review, as the decision concluded, or whether a higher standard of review is appropriate.

We will continue to follow this case.

The Court has been asked to review a decision by the Utah Supreme Court [that does not extend a] credit for taxes paid to foreign countries or make other adjustments for foreign income.

Justice Ruth Bader Ginsburg began [the arguments in *Espinoza*] with questions regarding standing.

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