

09-520 CSX TRANSPORTATION, INC. V. AL DEPT. OF REVENUE

DECISION BELOW: 350 Fed. Appx. 318

LOWER COURT CASE NUMBER: 09-10772

QUESTION PRESENTED:

Whether a State's exemption of railroad competitors, but not railroads, from a generally applicable sales and use tax is subject to challenge as "another tax that discriminates against a rail carrier" under section 306(1)(d) of the Railroad Revitalization and Regulatory Reform Act of 1976, 49 U.S.C. § 11501(b)(4).

LIMITED TO THE FOLLOWING QUESTION: "WHETHER A STATE'S EXEMPTIONS OF RAIL CARRIER COMPETITORS, BUT NOT RAIL CARRIERS, FROM GENERALLY APPLICABLE SALES AND USE TAXES ON FUEL SUBJECT THE TAXES TO CHALLENGE UNDER 49 U. S. C. §11501(b)(4) AS 'ANOTHER TAX THAT DISCRIMINATES AGAINST A RAIL CARRIER.'"

CERT. GRANTED 6/14/2010