MICHAEL J. HOLZHEID, *et al.*,	*	IN THE
Plaintiffs,	*	CIRCUIT COURT
v.	*	FOR
COMPTROLLER OF THE TREASURY OF MARYLAND, *et al.*,	*	BALTIMORE CITY
	*	Case No. 24-C-15-005700
Defendants.	*	

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Memorandum of Points and Authorities
in Support of Plaintiffs' Motion for Summary Judgment
on Liability and for Declaratory and Injunctive Relief

INTRODUCTION

In *Comptroller of the Treasury of Maryland v. Wynne*, 575 U.S**.** ___, 135 S. Ct. 1787 (2015), the Supreme Court held that Maryland's refusal to give Maryland taxpayers full credit for taxes paid elsewhere violated the dormant Commerce Clause. While that case was pending, Maryland enacted a statute, Section 16 of the Budget Reconciliation and Financing Act of 2014 ("the 2014 BRFA"), directing the Defendants to pay a lower rate of interest to those Maryland taxpayers who would have refund claims if the Supreme Court's decision was favorable to the Wynnes (the "*Wynne* claimants") than the interest rate to which other Maryland taxpayers were entitled. While all other Maryland taxpayers receive 13% interest on refunds paid more than 45 days after a refund request, the 2014 BRFA provided that the interest rate on refunds due to *Wynne* claimants after 45 days would be limited to 3%. *Compare* Md. Code Ann., Tax-Gen. §§ 13-603(a) and (b) *with* Section 16 of the 2014 BRFA.

The named Plaintiffs are *Wynne* claimants, that is, they paid out-of-state taxes for which they did not receive full credit on their Maryland returns. Neither their status as *Wynne* claimants, nor their right to receive refunds pursuant to that decision, nor the amount of those

refunds is in dispute. The only issue in this case is a legal one: whether the Defendants can lawfully reduce the amount of interest Plaintiffs should be paid from 13% of their refund claims to 3%.[1] As set forth in detail in this Motion, the answer is "no." By discriminatorily singling out for a lower interest rate only those taxpayers who, like Plaintiffs, have income from engaging in interstate commerce, Defendants' actions violate the Commerce Clause of the U.S. Constitution, Art. 1, § 8, cl. 3. For those taxpayers who, like Mr. Holzheid and the Grills, filed refund requests before the effective date of the 2014 BRFA, the Defendants' actions also constitute a taking of property without just compensation and due process of law in violation of the Fourteenth Amendment to the U.S. Constitution.

Plaintiffs seek declaratory and injunctive relief to halt Defendants' application of an unconstitutional interest rate to *Wynne* Claimants' unpaid refunds, and damages to recover the difference between the appropriate interest rate and the unlawful interest rate applied to *Wynne* claimants' refunds that Defendants have already paid, together with pre-judgment interest and attorneys' fees.

STATEMENT OF UNDISPUTED FACTS

I. The *Wynne* Litigation and the State's Statutory Response.

1. In 2006 Brian and Karen Wynne ("the Wynnes"), residents of Howard County, Maryland, who had reported on their Maryland tax return income earned and taxed out-of-state, instituted litigation against the State. *Wynne*, 135 S. Ct. at 1793.[2]

[1] A motion to certify a class is pending, and briefing on that motion was completed on July 27, 2016. If that motion is decided favorably to the class during the pendency of this motion, Plaintiffs request that this motion be treated as filed on behalf of the entire class.

[2] While it may seem unusual to cite legal materials in a Statement of Facts, these citations serve to establish facts, rather than to support conclusions of law.

2. Because the income had been earned and taxed elsewhere, the Wynnes claimed the income taxes paid in other states as a credit against their 2006 Maryland individual income taxes. *Id*.

3. The Comptroller, however, issued a deficiency against the Wynnes, based on a Maryland statute that permitted income paid to another jurisdiction to be credited against the "state" portion of a resident's Maryland income tax, but not against the "county" portion. *Id*.

4. The Wynnes appealed the Comptroller's denial of their claim, and their case eventually landed in the Supreme Court. 572 U.S. ____, 134 S. Ct. 2660 (2014).

5. The State of Maryland ("the State") has established a statutory right to interest for unpaid tax refunds starting 45 days after a taxpayer has filed a refund request unless the refund is the result of "an error or mistake of the claimant not attributable to the State." Md. Code Ann., Tax-Gen. § 13-603(a). The interest owed the taxpayer under these circumstances is calculated at the greater of 13% or three percentage points above the Federal Reserve Bank's average prime interest rate. *Id*. § 13-604(b).

6. On June 1, 2014, the General Assembly put into effect a lower interest rate applicable only to *Wynne* refunds. 2014 Md. Laws Ch. 464 § 16, (the 2014 BRFA).

7. The 2014 BRFA interest rate is limited to the average prime rate of interest for fiscal year 2015, rounded to the nearest whole number. *See* 2014 Md. Laws Ch. 464 § 16.

8. The average prime rate of interest for 2015 was 3.26%. *See* http://www.federalreserve.gov/releases/h15/data.htm, (last accessed September 19, 2016) Thus, under the 2014 BRFA, the interest rate for tax refunds due to *Wynne* claimants is 3%. In other words, *Wynne* claimants receive 77% less interest than any other taxpayer in Maryland who is entitled to interest on a tax refund.

9. The Fiscal and Policy Note for the 2014 BRFA estimated that the "savings" to the State from this enactment would total $38.4 million. Exhibit 1, Fiscal Note for SB 172, at 67 (2014).

10. On May 18, 2015, the Supreme Court held that Maryland's personal income tax scheme violated the dormant Commerce Clause of the U.S. Constitution by failing to give residents full credit for taxes paid in other states on income earned in those states (*Wynne*, 135 S. Ct. at 1792), thereby triggering the application of the 3% interest rate pursuant to the 2014 BRFA.

II. The Named Plaintiffs' Claims for Interest.

A. Michael Holzheid

11. In 2009, Mr. Holzheid earned taxable income in the District of Columbia as a result of his ownership and management of commercial real estate in the District of Columbia. Exhibit 3 at 000058-63; Exhibit 4, Responses Nos. 7, 8, and 9.

12. During tax year 2009, Mr. Holzheid paid income tax in both Maryland and the District of Columbia on income earned in those jurisdictions. He did not receive full credit against his Maryland income taxes for the income taxes paid elsewhere. Exhibit 3 at 000013-14 and 000023-27.

13. On or about September 5, 2013, based on the ongoing *Wynne* litigation, Mr. Holzheid filed an amended 2009 tax return with a protective claim requesting a refund as a credit against his total Maryland income taxes based on income taxes paid outside of Maryland for income earned outside Maryland *Id.* at 000067-69.

14. The Comptroller acknowledged receipt of Mr. Holzheid's protective claim on December 11, 2013. Exhibit 3 at 000001.

15. Mr. Holzheid has not received a refund from the Comptroller for tax year 2009. (*See* Ex. 2 at Exhibit C (Noting that the Comptroller marked the refund as "undeliverable")).

16. Mr. Holzheid has not been paid interest on his *Wynne* claims for tax year 2009. (*Id.*) Mr. Holzheid is due additional interest. (Exhibit 2 at Exhibits B & E).

17. The form provided by the Comptroller reflects that the check the Comptroller has attempted to send applies the interest rate mandated by Section 16 of the 2014 BRFA retroactively to the entire pendency of Mr. Holzheid's claim. (Exhibit 2).

B. Jeffrey and Arielle Grill

18. Arielle and Jeffrey Grill are married, and their filing status for the years 2008-2014 was "Married Filing Jointly." Exhibit 5 at 000001, 000028, 000059, 000088, 000118, 000165 and 000236, Exhibit 6 at Answer No. 11.

19. Jeffrey Grill is the managing partner of the Washington, D.C. office of Pillsbury Winthrop Shaw Pittman LLP, which operates and maintains offices in a number of U.S. states. Exhibit 6 at Answers No. 1 & 8. As a result, Mr. and Mrs. Grill earn taxable income in states other than the State of Maryland. *Id*.

20. Mr. and Mrs. Grill paid income tax in both Maryland and other states on income earned in those states in tax years between December 31, 2007 and January 1, 2015, and did not receive full credit against their Maryland income taxes for the income taxes paid elsewhere. Accordingly, they timely filed protective claims for refunds in Maryland prior to the June 1, 2014, effective date of the 2014 BRFA. Exhibit 5 at 000426, 000432, 000428, 000435.

21. Mr. and Mrs. Grill have already received refunds from the Comptroller for tax year 2008 (received September 14, 2015); tax year 2009 (received November 6, 2015); tax year 2010 (received October 30, 2015); and tax year 2011 (received October 19, 2015). Exhibit 2 at

Ex. D -*Wynne* Case Processing Template for Grills; Exhibit 5 at 000458 – 460. They were issued a refund check for their 2012 claim on April 15, 2016, a refund check for their 2013 claim on April 14, 2016, and a refund check for their 2014 claim on April 19, 2016. Exhibit 2 at Ex. C. The amount of each check included the principal amount of the refund and the interest calculated through the issued date of the check.

22. The forms provided by the Comptroller reflect that the checks the Comptroller issued to the Grills retroactively applied the interest rate mandated by Section 16 of the 2014 BRFA to the entire pendency of the Grills' claims. Exhibit 2 at Exhibit B.

23. On December 16, 2015, Mr. and Mrs. Grill sent a letter to the Comptroller protesting the calculation of interest with respect to their refunds for tax years 2008–2011. Exhibit 5 at 000426.

24. On May 8, 2016, the Grills sent a similar letter to the Comptroller protesting the calculation of interest with respect to their refunds for tax years 2012–2013. *Id.* at 000432.

25. On March 20, 2016, the Grills sent a letter protesting the calculation of interest with respect to their refund for tax year 2014. *Id.* at 000428.

26. On May 12, 2016, the Grills received a letter from the Comptroller denying their request for an additional refund for tax years 2008 through 2011. *Id.* at 000434. The Grills responded in a letter dated May 24, 2016, noting that the Defendants' actions were unconstitutional pursuant to the Fourteenth Amendment and the Dormant Commerce Clause of the U.S. Constitution. They also noted their status as named Plaintiffs in this litigation, challenging the constitutionality of Defendants' retroactive application of a lower rate of interest to *Wynne* claimants' refunds under the 2014 BRFA. *Id.* at 000435.

C. Bruce Feinerman

27. Bruce Feinerman is a retired physician and is married. For the years 2010 – 2013, Dr. Feinerman paid income tax to both the State of Maryland and the State of New York on income earned in each state. Exhibit 7 at Answers Nos. 1 & 8.

28. Dr. Feinerman did not receive full credit against his Maryland income taxes for the income taxes paid to New York for the years 2010-2013. Exhibit 2 at Exhibits B & F.

29. After the enactment of the 2014 BRFA, Dr. Feinerman timely filed protective claims for refunds in Maryland requesting refunds as credit against his total Maryland income taxes for those years based on income taxes paid to New York on income earned in New York for those years. Exhibit 8 at 001504-001512, Exhibit 2 at Ex. F.

30. On November 16, 2015, Dr. Feinerman was issued a refund with interest from the Comptroller for tax year 2011. Exhibit 8 at 001503; Exhibit 2 at Ex. C.

31. On November 23, 2015, Dr. Feinerman was issued a refund with interest from the Comptroller for tax year 2010. Exhibit 8 at 001502; Exhibit 2 at Ex. C.

32. On February 8, 2016, Dr. Feinerman was issued a check for the refund with interest from the Comptroller for tax year 2012. Exhibit 8 at 001513; Exhibit 2 at Ex. C.

33. On February 16, 2016, Dr. Feinerman was issued a check by the Comptroller for the refund with interest for tax year 2013. Exhibit 8 at 001514-001515.

34. The amount of the checks referenced in paragraphs 30 – 33 included the principal amount of each refund and the interest calculated through the issued date of the check. (Exhibit 2 at Exs. B & F -*Wynne* Case Processing Template for Feinerman). The amounts of the refunds and the interest were not separately stated.

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35. The forms provided by the Comptroller reflect that the checks the Comptroller issued to Dr. Feinerman retroactively applied the interest rate mandated by Section 16 of the 2014 BRFA to the entire pendency of Dr. Feinerman's claims. Exhibit 2 at Exs. B & F.

ARGUMENT

I. Plaintiffs Satisfy the Legal Standard for a Grant of Summary Judgment.

"A circuit court may grant a motion for summary judgment, entering judgment in favor of the moving party, 'if the motion and response show that there is no genuine dispute as to any material fact and that the party in whose favor judgment is entered is entitled to judgment as a matter of law.'" *Hamilton v. Kirson*, 439 Md. 501, 521-22 (2014) (quoting Md. Rule 2–501(e)).

Here neither party contends there are disputes as to any material fact. Defendants do not dispute that Plaintiffs were due refunds with interest. Defendants do not dispute that Plaintiffs were issued refunds with interest at a lower interest rate than other Maryland taxpayers due refunds. Defendants' only contention is a legal one: that the State's application of a lower interest rate to refunds due to Plaintiffs and other similarly situated *Wynne* claimants is constitutional and permissible under applicable law. It is not, for the reasons set forth below.

II. Defendants' Application of a Lower Interest Rate Only to Income Tax Refunds Due to *Wynne* Claimants Burdens Interstate Commerce, in Violation of the Dormant Commerce Clause.

The 2014 BRFA did not lower interest rates on tax refunds for all Maryland taxpayers, only for those who had been denied credit for taxes paid to other states on income earned elsewhere in the United States; in other words, it applied a lower refund interest rate only to those who had engaged in interstate commerce. This, Defendants may not do.

The Constitution gives Congress the express power to "regulate Commerce . . . among the several States." Art. I, § 8, cl. 3. The Supreme Court has consistently held that the

Commerce Clause "contains 'a further, negative command, known as the dormant Commerce Clause.'" *Am. Trucking Ass'n, Inc. v. Michigan Pub. Serv. Comm'n*, 545 U.S. 429, 433 (2005) (quoting *Oklahoma Tax Comm'n v. Jefferson Lines, Inc.*, 514 U.S. 175, 179 (1995)). The dormant Commerce Clause prevents a state from "plac[ing] burdens on the flow of commerce across its borders that commerce wholly within those borders would not bear." *Id*. (quoting *Jefferson Lines*, 514 U.S. at 180); *see also Hughes v. Oklahoma*, 441 U.S. 322, 326 (1979) ("The Commerce Clause has accordingly been interpreted by this Court not only as an authorization for congressional action, but also, even in the absence of a conflicting federal statute, as a restriction on permissible state regulation.").

To determine whether a law violates the dormant Commerce Clause, a court must first ask whether the law "discriminates on its face against interstate commerce." *United Haulers Ass'n, Inc. v. Oneida-Herkimer Solid Waste Mgmt. Auth.*, 550 U.S. 330, 338 (2007) (citations omitted); *see also Oregon Waste Sys., Inc. v. Dep't of Envtl. Quality of State of Or.*, 511 U.S. 93, 99 (1994) ("[W]e have held that the first step in analyzing any law subject to judicial scrutiny under the negative Commerce Clause is to determine whether it 'regulates evenhandedly with only "incidental" effects on interstate commerce, or discriminates against interstate commerce.'" (quoting *Hughes v. Oklahoma*, 441 U.S. 322, 336 (1979)). "Discrimination" in this context "simply means differential treatment of in-state and out-of-state economic interests that benefits the former and burdens the latter." *United Haulers*, 550 U.S. at 338 (quoting *Oregon Waste Sys.*, 511 U.S. at 99). If the law is discriminatory, "it is virtually *per se* invalid." *Oregon Waste Sys*., 511 U.S. at 99.

Here, the 2014 BRFA discriminates against interstate commerce by establishing a lower interest rate applicable only to the refunds due Maryland residents who earned income out-of-

state and were erroneously taxed by the State of Maryland on that income. In contrast, all other Maryland taxpayers who are entitled to a refund – those who do not engage in interstate commerce that generates income in other states – earn interest at the higher, statutory interest rate. Such a facially discriminatory law "invokes the strictest scrutiny of any purported legitimate local purpose and of the absence of nondiscriminatory alternatives." *Hughes*, 441 U.S. at 337. A state may not "discriminat[e] against articles of commerce coming from outside the State unless there is some reason, apart from their origin, to treat them differently." *City of Philadelphia v. New Jersey*, 437 U.S. 617, 626-67 (1978). Here, nothing separates Plaintiffs' refunds from those of other taxpayers except the origin of the income generating the refunds.

The state has not claimed any legitimate purpose for treating out-of-state income differently, nor could it do so. The state, through the Comptroller's imposition of a lower refund interest rate based on out-of-state income generation, imposes an unconstitutional burden on interstate commerce. In effect, the State has compounded the error it was held to have made in *Wynne*: It first unconstitutionally burdened certain taxpayers with respect to the amount of their taxes, then it unconstitutionally burdened those same taxpayers with respect to the interest due on their resulting refunds. The court should rule that Defendants' creation and application of a separate, lower interest rate applicable only to *Wynne* claimants violates the dormant Commerce Clause and that Plaintiffs are entitled to judgment as a matter of law.

III. The Retroactive Application of a Lower Interest Rate to Plaintiffs' Claims is an Unconstitutional Taking.

Plaintiffs Holzheid and Mr. and Mrs. Grill filed claims for refunds more than 45 days before the enactment of the 2014 BRFA. Thus, starting 45 days after each claim, these Plaintiffs began to accrue property – interest in the amount of 13% on their refund claims – as a matter of Maryland law. Whether that property had or had not been physically delivered makes no

difference – it had come into being as their property. When the 2014 BRFA was passed and applied to reduce the interest that had already accrued, their property was taken from them without compensation and due process of law.

In *Phillips v. Washington Legal Foundation*, the Supreme Court stated clearly and unequivocally that the interest income generated by funds that belong to an individual is the private property of that individual. 524 U.S. 156, 172 (1998). The court based its decision on the common law rule that "interest follows principal," which "has been established under English common law since at least the mid-1700's." *Id.* at 165 (citation omitted); *see also id.* at 165 n.5 (citing cases from 18 states finding that interest is private property, based on the common law rule); *cf. Rosenberg v. Rosenberg*, 64 Md. App. 487, 503 (1985) (affirming holding that foregone interest on a loan constitutes marital property). Thus, "any interest that *does* accrue attaches as a property right incident to the ownership of the underlying principal." *Phillips*, 524 U.S. at 168 (emphasis by the court).

The *Phillips* Court relied in large part on an earlier Supreme Court case, *Webb's Fabulous Pharmacies, Inc. v. Beckwith*, regarding whether a county could keep the interest that accrued on an interpleader fund deposited in the registry of the county court. 449 U.S. 155, 155-56 (1980). As the *Webb* court noted, simply because Florida decreed that interest would accrue on interpleader accounts did not mean that the state could keep the interest for itself. *See id.* at 162 ("But the State's having mandated the accrual of interest does not mean the State or its designate is entitled to assume ownership of the interest."). Instead, any interest that accrued was private property, just as the funds generating the interest were private property, and the state "may not transform private property into public property without compensation," even for the short time a deposit was with the court. *Id*. at 164.

In this case, the question of who owns the principal (money paid to county governments on income earned out-of-state) was administratively exhausted and decided by the Supreme Court in *Wynne*. The *Phillips* and *Webb* holdings teach that if the principal does not belong to the State of Maryland, it may not grant interest on that principal and then later choose to keep part of that interest by retroactively changing the interest rate. As held by the Supreme Court, such interest is private property, and hornbook Fifth Amendment jurisprudence (*see Hawaii Hous. Auth. v. Midkiff*, 467 U.S. 229, 244 n.7 (1984) (citing *Chicago, B. & Q.R. Co. v. Chicago*, 166 U.S. 226 (1897) (incorporating the Fifth Amendment's Eminent Domain Clause against the states via the Due Process Clause of the Fourteenth Amendment))) mandates that any governmental taking of private property "must be for a 'public use' and 'just compensation' must be paid to the owner." *Brown v. Legal Found. of Washington*, 538 U.S. 216, 231–32 (2003); *see also City of Annapolis v. Waterman*, 357 Md. 484, 515 (2000) (referencing the "right of the property owner to receive just compensation for his property taken by eminent domain" (citation omitted)).

Even when the government takes only a portion of a property interest, it must abide by the dictates of the Fifth Amendment. *Id*. at 233 ("When the government physically takes possession of an interest in property for some public purpose, it has a categorical duty to compensate the former owner, regardless of whether the interest that is taken constitutes an entire parcel or merely a part thereof." (quoting *Tahoe–Sierra Pres. Council, Inc. v. Tahoe Reg'l Planning Agency*, 535 U.S. 302, 321–323 (2002)).

On the date the 2014 BRFA went into effect, many Maryland taxpayers – including Mr. Holzheid and the Grills – had already filed protective claims with the State. Forty-five days after those claims were filed, interest began to accrue on those claims at the statutory rate of 13%.

Thus, existing Maryland law required the Comptroller to pay interest on their refunds at the statutory rate of 13%, and the claimants had vested property rights to interest at that rate. *See Gen. Motors Corp. v. Pappas*, 242 Ill. 2d 163, 187 (2011) ("It has long been held that the legislature may increase, decrease or eliminate a statutory interest rate as long as it does not interfere with rights which have already accrued and vested under a previous statutory rate." (citation omitted)). Instead, the State, through the Comptroller, deprived those claimants of their vested property rights: It took their private property – their accrued interest – by retroactively applying a lower interest rate to their claims. Such deprivations violate "[e]lementary considerations of fairness," which "dictate that . . . settled expectations should not be lightly disrupted." *Landgraf v. USI Film Prods.*, 511 U.S. 244, 265 (1994).

As the Supreme Court has made clear, because of the "[e]lementary consideration of fairness," "the presumption against retroactive legislation is deeply rooted in our jurisprudence, and embodies a legal doctrine centuries older than our Republic." *Id.* Defendants have violated that consideration and ignored that presumption. Pursuant to the requirements of the Fifth Amendment and Supreme Court precedent, they have "a categorical duty" to justly compensate the claimants for the interest that has been taken.

Defendants' taking of Plaintiffs' accrued interest – their private property – without valid reason or just compensation "is the very kind of thing that the Taking Clause of the Fifth Amendment was meant to prevent." *Webb*, 449 U.S. at 164. The Court should therefore hold that Defendants' taking of Plaintiffs' accrued interest is unconstitutional, and that Plaintiffs are entitled to judgment as a matter of law.

IV. The Comptroller's Unconstitutional Confiscation of Plaintiffs' Property Violates 42 U.S.C. § 1983.

A successful claim under 42 U.S.C. § 1983 requires a plaintiff to demonstrate that he was

deprived of a right secured by the Constitution and laws of the United States, and that the deprivation was committed by a person acting under color of state law. *West v. Atkins*, 487 U.S. 42, 48 (1988). As demonstrated above, Plaintiffs have suffered deprivations of constitutional rights committed by the Comptroller, acting under the color of the BRFA. This includes rights conferred by the dormant Commerce Clause. *Dennis v. Higgins*, 498 U.S. 439, 446 (1991) ("Petitioner contends that the Commerce Clause confers "rights, privileges, or immunities" within the meaning of § 1983. We agree."). That section, of course, also covers the rights guaranteed by the Fourteenth Amendment. *Id.* at 444-45. ("the `prime focus' of § 1983 and related provisions was to ensure `a right of action to enforce the protections of the Fourteenth Amendment and the federal laws enacted pursuant thereto,' *Chapman v. Houston Welfare Rights Organization*, 441 U.S. 600, 611, 99 S. Ct. 1905, 1913 (1979)"). If this Court grants summary judgment on the other counts, it should also hold that Plaintiffs are entitled to judgment on their 42 U.S.C. § 1983 claim as a matter of law. Having so held, the Court should rule that Plaintiffs are entitled to their reasonable attorneys' fees as authorized by 42 U.S.C. § 1988(b).

CONCLUSION

For the foregoing reasons, the Court should (1) grant summary judgment to Plaintiffs and, if the Motion for Class Certification is granted, to those similarly situated on its claims for relief; (2) declare that the application of the 2014 BRFA to interest on *Wynne* claims violates the Plaintiffs' rights under the Commerce Clause and Fourteenth Amendment to the U.S. Constitution; and (3) permanently enjoin Defendants from applying the terms of the 2014 BRFA to refunds on *Wynne* claims. The Court is further requested to schedule a hearing on damages, pre-judgment interest, and claims for attorneys' fees.

Respectfully submitted,

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