

CSX Transportation, Inc. v. Alabama Department of Revenue, No. 12-14611 (11th Cir. 2018)

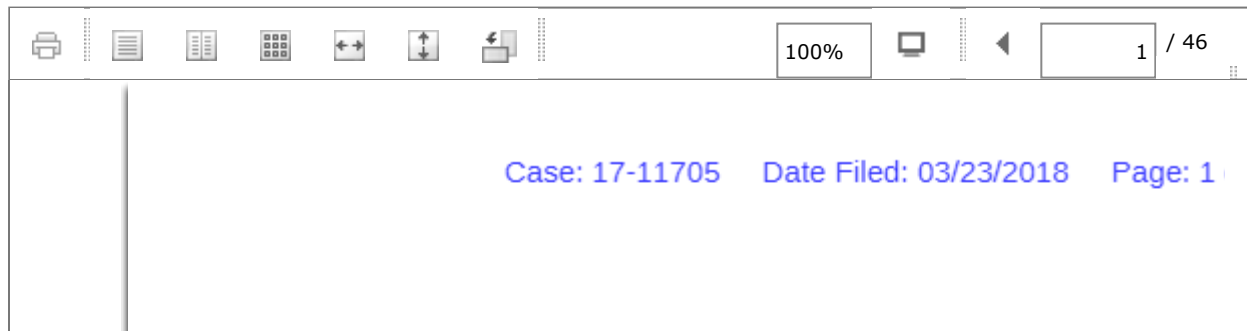
Justia Opinion Summary

The Railroad Revitalization and Regulatory Reform Act prohibits states from imposing a tax that discriminates against a rail carrier. 49 U.S.C. 11501(b)(4). The Eleventh Circuit held that Alabama's tax scheme, which imposes either a sales or use tax on rail carriers when they buy or consume diesel fuel but exempts competing motor and water carriers from those taxes, violates the Act as to water carriers, but not to motor carriers. The court held that the district court correctly concluded that the excise tax was roughly equivalent to the sales and use tax and thus the excise tax justified the motor carrier sales-tax exemption. However, unlike the motor carrier exemption, the State could offer no rough equivalency justification for the water carrier exemption because water carriers pay no state taxes at all when they buy or consume diesel.

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This opinion or order relates to an [opinion or order](#) originally issued on August 19, 2015.

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IN THE UNITED STATES COURT OF APPEALS
FOR THE ELEVENTH CIRCUIT

No. 17-11705

D.C. Docket No. 2:08-cv-00655-AKK

CSX TRANSPORTATION, INC.,

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versus

ALABAMA DEPARTMENT OF REVENUE,
TIM RUSSELL,
Commissioner of the Alabama Department of Revenue,

D:

Appeal from the United States District Court
for the Northern District of Alabama

(March 23, 2018)

Before ED CARNES, Chief Judge, BLACK, Circuit Judge, and
Judge.

* Honorable Leigh Martin May, United States District Judge for the
Georgia, sitting by designation.

