From: Stephen Bennett
To: Ruwart, Carole (Legal)
Subject: U.S. v Carlton
Date: Tuesday, March 22, 2011 11:38:22 AM

Carole,

Thank you for referring me to the US Supreme Court case U.S. v. Carlton (1994) 512 U.S. 26. That case, I believe, stands for the following proposition:

> When a legislature enacts a retrospective tax statute, the retrospective application will not violate due process if such application is supported "by a legitimate legislative purpose furthered by rational means."

My arguments remain:

> There is no language in Sections 60 and 61 to lead anyone to believe that the legislature intended those sections to apply retrospectively.
>
> In any event, applying Sections 60 and 61 retrospectively does not satisfy any "legitimate legislative purpose furthered by rational means".

As I said on the phone, this is interesting stuff.

Steve

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