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Section 10: Also This Term

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ALSO THIS TERM

00-507 Chickasaw Nation v. United States

First Ruling Below (10th Cir., 208 F.3d 871):

Indian Gaming Regulatory Act provision, 25 U.S.C. §2719(d), which states that tax code provision “concerning the reporting and withholding of taxes with respect to the winnings from gaming or wagering operations shall apply to Indian gaming operations . . . in the same manner as such provisions apply to State gaming and wagering operations,” simply provides that Indian gaming operations, like those of states, must report certain player winnings to federal government and withhold federal taxes if players’ winnings exceed certain level and does not, as Indian Nation contends, grant to tribes same exemption from federal taxation that states enjoy.

Second Ruling Below (*Choctaw Nation of Oklahoma v United States*, 10th Cir., 210 F.3d 389):

Under same reasoning as in companion appeal of Chickasaw Nation, appeals court determines that IGRA does not preclude imposition of federal wagering excise taxes on wagers placed on Indian pull-tab games operated by tribe under IGRA on trust lands.

Question Presented: Under applicable Indian-law canons fo statutory construction, does IGRA, by 25 U.S.C. §2719(d)(1)’s express incorporation of Chapter 35 of Internal Revenue Code, confer on Indian tribes conducting gaming operations same exemption from wagering taxes afforded to states by Chapter 35 of IRC?

00-1045 TRW, Inc. v. Andrews

Ruling Below (9th Cir., 225 F.3d 1063)

General federal rule that statute of limitations begins to run when party knows or has reason to know that she was injured applies to credit applicant’s claims against credit reporting agency under Fair Credit Reporting Act, despite contention that statute’s creation of exception to its two-year limitations period for defendant that willfully misrepresents information “required . . . to be disclosed to an individual” implies exclusion of general discovery rule.

Question Presented: Does Section 618 of Fair Credit Reporting Act contain implicit exception incorporating discovery rule that permits suit for violation of act to be brought within two years of date of discovery of injury even in absence of any willful misrepresentation?