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Case Club Final Argument

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CASE CLUB FINAL ARGUMENT

University of Michigan Law School

HUTCHINS HALL

2:30 P.M.

FRIDAY, APRIL 21, 1939

INTRODUCTORY

The question to be argued today has been passed upon recently by the United States Supreme Court. However, before this decision was made, the Case Club finalists had already completed their briefs and it was deemed best to allow them to proceed with their arguments, omitting a consideration of the high court's latest ruling.

SYNOPSIS OF CASE

Baldwin, Plaintiff
v.
Atkinson, Defendant } }

Congress has enacted an income-tax statute, which by its terms includes the salaries of State officials. Plaintiff is a State Tax Commissioner, and has paid his income tax, under protest, to defendant, United States Collector of Internal Revenue. Plaintiff brought suit in the proper court to recover the amount paid, claiming that the Federal statute was unconstitutional insofar as it reached salaries of State officials. Recovery was denied to plaintiff in the lower courts, and the case is before this court today for final disposition. No questions of procedure are involved, the sole issue being whether or not the Federal government may constitutionally tax the income of State officials.

Messrs. Steinheimer and Solomon, counsel for plaintiff, will open and close the oral arguments.

(over)

CONTESTANTS

Plaintiff's Attorneys

Roy L. Steinheimer, Jr.
Robert Solomon

Defendant's Attorneys

John Adams
John L. Rubsam

JUDGES

Hon. Henry M. Butzel
Hon. George E. Bushnell
Hon. Thomas F. McAllister

(All of the judges are members of the Michigan Supreme Court)

CASE CLUB COMMITTEE

Faculty Advisers

John E. Tracy
John B. Waite
William W. Blume

Student Advisers

Bruce M. Smith
Ralph E. Helper
Robert Keck
Clifford Christenson
Thomas Munson

Immediately following the decision the Henry M. Campbell Award for proficiency in the Case Club Competition will be presented. The decision by the judges will be based upon the merits of opposing counsel, as indicated by the quality of their briefs, oral arguments, and answering of questions.