

No. 25-382

IN THE
Supreme Court of the United States

ALICIA STROBLE,

Petitioner,

v.

OKLAHOMA TAX COMMISSION,

Respondent.

On Petition for a Writ of Certiorari
to the Supreme Court of Oklahoma

**BRIEF OF THE NATIONAL CONGRESS OF
AMERICAN INDIANS, UNITED SOUTH AND
EASTERN TRIBES SOVEREIGNTY PROTECTION
FUND, NATIVE AMERICAN FINANCE OFFICERS
ASSOCIATION, AND NATIONAL INTERTRIBAL
TAX ALLIANCE AS *AMICI CURIAE*
IN SUPPORT OF PETITIONER**

Geoffrey C. Blackwell
NATIONAL CONGRESS OF
AMERICAN INDIANS
1516 P Street NW
Washington, DC 20005

Kaitlyn E. Klass
Taylour A. Boboltz
UNITED SOUTH AND
EASTERN TRIBES
SOVEREIGNTY
PROTECTION FUND
1730 Rhode Island
Avenue NW, Suite 406
Washington, DC 20036

Brian H. Fletcher
Counsel of Record
Easha Anand
Pamela S. Karlan
STANFORD LAW SCHOOL
SUPREME COURT
LITIGATION CLINIC
559 Nathan Abbott Way
Stanford, CA 94305
(650) 723-3085
bfletcher@law.stanford.edu

QUESTION PRESENTED

Whether Oklahoma may tax the income of a Muscogee (Creek) Nation citizen who lives and works within the Muscogee (Creek) Reservation that *McGirt v. Oklahoma*, 591 U.S. 894 (2020), held remains Indian Country.

TABLE OF CONTENTS

QUESTION PRESENTED	i
TABLE OF AUTHORITIES	iii
INTEREST OF <i>AMICI CURIAE</i>	1
INTRODUCTION AND SUMMARY OF ARGUMENT	3
ARGUMENT	6
I. Tribal Nations are sovereign governments responsible for building thriving economies and communities	6
II. Tribal Nations rely on the categorical rule to promote economic and community development.....	11
A. The categorical rule prevents states from interfering with Tribal income- tax policies	11
B. The categorical rule keeps revenue from Tribal enterprises in Tribal communities	15
C. The categorical rule allows Tribal Nations to levy some taxes without double taxation.....	16
III. The categorical rule is the foundation of crucial Tribal-state tax agreements	18
IV. The categorical rule is clearer and simpler than <i>Bracker</i> balancing.....	22
CONCLUSION.....	25

TABLE OF AUTHORITIES

	Page(s)
Cases	
<i>Cnty. of Yakima v. Confederated Tribes & Bands of Yakima Indian Nation</i> , 502 U.S. 251 (1992)	7
<i>Crow Tribe of Indians v. Montana</i> , 819 F.2d 895 (9th Cir. 1987)	23
<i>Herpel v. Cnty. of Riverside</i> , 258 Cal. Rptr. 3d 444 (App. 2020)	23
<i>Mashantucket Pequot Tribe v. Town of Ledyard</i> , 722 F.3d 457 (2d Cir. 2013).....	23
<i>McClanahan v. State Tax Comm’n of Ariz.</i> , 411 U.S. 164 (1973)	4
<i>McGirt v. Oklahoma</i> , 140 S. Ct. 2452 (2020)	i, 6, 23
<i>Michigan v. Bay Mills Indian Cmty.</i> , 572 U.S. 782 (2014)	6, 15, 16
<i>Moe v. Confederated Salish & Kootenai Tribes of the Flathead Rsrv.</i> , 425 U.S. 463 (1976)	4
<i>Morton v. Mancari</i> , 417 U.S. 535 (1974)	7
<i>N. Border Pipeline Co. v. State</i> , 772 P.2d 829 (Mont. 1989)	23
<i>Okla. Tax Comm’n v. Chickasaw Nation</i> , 515 U.S. 450 (1995)	3, 4, 11, 15
<i>Okla. Tax Comm’n v. Sac & Fox Nation</i> , 508 U.S. 114 (1993)	4, 7

<i>Peabody Coal Co. v. State</i> , 761 P.2d 1094 (Ariz. Ct. App. 1988)	23
<i>Seminole Tribe of Fla. v. Stranburg</i> , 799 F.3d 1324 (11th Cir. 2015)	23
<i>White Mountain Apache Tribe v. Bracker</i> , 448 U.S. 136 (1980)	5, 22, 23

Statutes

18 U.S.C. § 1151	7
25 U.S.C. § 5302(b)	8
25 U.S.C. § 5601	7, 10
Sac & Fox Nation, General Revenue and Tax Code § 402, https://perma.cc/EH2J-Q4SP	18

Rules

S. Ct. Rule 37.2	1
------------------------	---

Legislative Materials

<i>Hearing on Economic Diversification to Create Prosperous Tribal Economies Before the Subcomm. on Indian & Insular Affs. of the H. Comm. on Nat. Res.</i> , 118th Cong. (2024) (statement of Raymond Bacon, Dir., Yurok Tribe Econ. Dev. Corp.)	9, 14
---	-------

Other Authorities

Agreement for the Collection and Dissem- ination of Motor Fuels Taxes Between the State of Nebraska and the Winnebago Tribe of Nebraska (Jan. 24, 2002), https:// perma.cc/H587-WY2J	19, 20
--	--------

Akee, Randall et al., <i>Opportunities to Diversify, in Creating Private Sector Economies in Native America</i> (Robert J. Miller et al. eds., 2019).....	14
Akee, Randall et al., <i>Social and Economic Changes in American Indian Reservations</i> (2025), https://perma.cc/BH7F-ZXUZ	8, 9
Baldwin-LeClair, Jacqui et al., <i>Tribal-State Tax Compacts Rise as a Tool for Tax Clarity in Indian Country</i> (Sept. 26, 2022), https://perma.cc/B26Y-GVQF	20
Blackfeet Nation-Montana Gasoline Tax Agreement (Oct. 1, 2005), https://perma.cc/QJN3-M278	21
Brashers, Preston, <i>Why States with No Income Tax Are Winning the Population Battle</i> (Mar. 24, 2025), https://perma.cc/UM4F-USGL	13
Browde, Pippa, <i>Sacrificing Sovereignty</i> , 74 <i>Hastings L.J.</i> 1 (2022)	12
Bureau of Indian Affairs, <i>Frequently Asked Questions</i> , https://perma.cc/SZD9-498G	13
Carpenter, Kristen A., <i>Contextualizing the Losses of Allotment</i> , 82 <i>N.D. L. Rev.</i> 605 (2006).....	7
Cassidy, Travis et al., <i>The Introduction of the Income Tax, Fiscal Capacity, and Migration: Evidence from US States</i> , 16 <i>Am. Econ. J.: Econ. Pol'y</i> 359 (2024)	13
Cohen's Handbook of Federal Indian Law (Neil Jessup Newton & Kevin K. Washburn eds., 2024).....	7, 11, 16, 18, 22-23

Cooperative Agreement Between the Jicarilla Apache Revenue and Taxation Department and the Taxation and Revenue Department of the State of New Mexico Regarding the Gross Receipts Tax (Dec. 28, 2004), https://perma.cc/8RB5-6MS4	21-22
Cooperative Agreement Between New Mexico Taxation and Revenue Department and Santa Fe Indian School, Inc. (Sept. 29, 2010), https://perma.cc/VBA5-K56L	22
Cowan, Mark J., <i>Anatomy of a State/Tribal Tax Dispute</i> , 8 J. Legal Tax Rsch. 1 (2010)	21
Cowan, Mark J., <i>State-Tribal Tax Compacts: Stories Told and Untold</i> (2021), https://perma.cc/U68G-CU5L	17, 18, 19, 20
Crepelle, Adam, <i>Seeking Transparency for State Spending of Tribal Tax Dollars</i> , 66 Ariz. L. Rev. 977 (2024).....	12
Croman, Kelly S. & Jonathan B. Taylor, <i>The Case for Tribal Primacy in Taxation in Indian Country</i> (2016), https://perma.cc/K44K-8JGQ	10, 24
Deweese, Sarah & Benjamin Marks, <i>Twice Invisible: Understanding Rural Native America</i> (Apr. 2017), https://perma.cc/8Q7A-4U8K	9
Federally Recognized Indian Tribe List Act, 89 Fed. Reg. 944 (Jan. 8, 2024).....	6
Fort Peck Tribes and State of Montana Oil and Natural Gas Production Tax Agreement (Mar. 25, 2008), https://perma.cc/6M7Z-EMWB	20

Generic State-Tribal Tax Agreement (Nov. 1, 2024), https://perma.cc/USB4-U5FN	21
Gubbay, Natalie & H. Trostle, <i>The Geographic Divide in Native Incomes and Earnings</i> (Nov. 13, 2023), https://perma.cc/7H89-XKVD	13-14
Huff, Andrew, <i>Taxation in Indian Country</i> (Feb. 2023), https://perma.cc/P9JC-6R6N	17
Kalt, Joseph P., <i>Self-Government, Taxation, and Tribal Development</i> (Oct. 7, 2024)	8, 15, 16
Klingbeil, Kevin et al., <i>Community Economic Development in Indian Country</i> (Aug. 2023), https://perma.cc/FFJ7-2WHA	9
LaPlante, Ava et al., <i>New Data Showcase the Breadth of Tribally Owned Businesses</i> (Apr. 15, 2025), https://perma.cc/2FLF-728M	15
Leubsdorf, Ben et al., Cong. Rsch. Serv., <i>American Indian, Alaska Native, and Tribal Population Data</i> (2024)	6-7
Marijuana Compact Between the Suquamish Tribe and the State of Washington (Sept. 15, 2015), https://perma.cc/MN46-45ZU	21
McClure, William T. & Thomas E. McClure, <i>Rebalancing Bracker Forty Years Later</i> , 9 Am. Indian L.J. 333 (2021)	22, 23
Montana Department of Revenue, <i>Cigarette Taxes</i> , https://perma.cc/2V9S-ZMRD	17
Moretti, Enrico & Daniel J. Wilson, <i>The Effect of State Taxes on the Geographical Location of Top Earners</i> , 107 Am. Econ. Rev. 1858 (2017)	14

National Congress of American Indians, <i>Tribal Governance: Taxation</i> (Sept. 2023), https://perma.cc/7M36-W6KJ	10, 12, 16
National Congress of American Indians, <i>Tribal Workforce Development</i> (2018), https://perma.cc/7F2F-995C	14
Native Governance Center, <i>Diversification of Tribal Enterprises</i> (Jun. 2023), https://perma.cc/NS56-RYV8	15, 16
Nebraska Department of Revenue, <i>Nebraska Motor Fuels</i> , https://perma.cc/483Q-RHK6	19, 20
Office of the Texas Governor, <i>More Prosperous Texas</i> , https://perma.cc/9T37-TY4X	13
Reese, Elizabeth A., <i>The Other American Law</i> , 73 Stan. L. Rev. 555 (2021)	8
Rudiger, Anja, <i>Pathways to Education Sovereignty: Taking a Stand for Native Children</i> (Dec. 2020), https://perma.cc/NS8Y-6SFG	15
Simon, Benjamin M., <i>Dual Taxation – Unbalanced and Arbitrary</i> , 11 Am. Indian L.J. 1 (2023).....	17, 18, 20, 23
Tax Agreement Between the Bay Mills Indian Community and the State of Michigan (Dec. 20, 2002), https://perma.cc/5EZC-BQNE	20
United South & Eastern Tribes, Inc., Sovereignty Protection Fund, <i>USET SPF Proposals for Tribal Tax Reform</i> (May 2017), https://perma.cc/7C7H-RTY7	14
United States Commission on Civil Rights, <i>Broken Promises: Continuing Federal Funding Shortfall for Native Americans</i> (Dec. 2018), https://perma.cc/6V6Z-TPDT	10

USA Facts, *Which States Have the Highest
and Lowest Income Tax?* (Mar. 28, 2025),
<https://perma.cc/5T6F-YJ8B> 13

INTEREST OF *AMICI CURIAE*¹

The National Congress of American Indians (NCAI), founded in 1944 and based in Washington, D.C., is the oldest and largest national organization comprised of American Indian and Alaska Native Tribal governments and their citizens. NCAI advises and educates the public, state governments, and the federal government on a broad range of issues involving Tribal sovereignty, self-government, treaty rights, and policies affecting Tribal Nations. NCAI's primary focus is protecting the inherent sovereign legal rights of Tribal Nations through positions that are directed by consensus-based NCAI resolutions. These resolutions are promulgated at NCAI national conventions by the organization's entire membership, which includes approximately 300 Tribal Nations. Through resolutions and other processes, NCAI also serves the broad policy interests of Tribal governments by working daily to promote strong Tribal and federal government-to-government policies. This includes advancing Tribal Nations' economic development status and tax standing in the family of American governments, in support of their sovereign stewardship of their economies.

The United South and Eastern Tribes Sovereignty Protection Fund (USET SPF) is a non-profit, inter-

¹ Pursuant to this Court's Rule 37.2, counsel for *amici curiae* state that this brief was not authored in whole or in part by counsel for any party, and that no person or entity other than *amici* and their counsel made a monetary contribution to the preparation or submission of this brief. In accordance with this Court's Rule 37.2, all parties were timely notified of *amici*'s intent to file this brief.

Tribal organization advocating on behalf of 33 federally recognized Tribal Nations from the North-eastern Woodlands to the Everglades and across the Gulf of Turtle Island. USET SPF is a sister non-profit organization to the United South and Eastern Tribes, Inc., established in 1969. USET SPF strives to protect, promote, and advance Tribal Nations' exercise of inherent sovereign rights and authorities, and it works to elevate the voices of Tribal Nations to ensure the United States fully delivers on its trust and treaty obligations. USET SPF advocates within existing institutions to fight today's battles and simultaneously works to improve the foundations of Indian law and policy to create long-lasting impacts for Indian Country.²

² USET SPF member Tribal Nations include: Alabama-Coushatta Tribe of Texas (TX), Catawba Indian Nation (SC), Cayuga Nation (NY), Chickahominy Indian Tribe (VA), Chickahominy Indian Tribe—Eastern Division (VA), Chitimacha Tribe of Louisiana (LA), Coushatta Tribe of Louisiana (LA), Eastern Band of Cherokee Indians (NC), Houlton Band of Maliseet Indians (ME), Jena Band of Choctaw Indians (LA), Mashantucket Pequot Indian Tribe (CT), Mashpee Wampanoag Tribe (MA), Miccosukee Tribe of Indians of Florida (FL), Mi'kmaq Nation (ME), Mississippi Band of Choctaw Indians (MS), Mohegan Tribe of Indians of Connecticut (CT), Monacan Indian Nation (VA), Nansemond Indian Nation (VA), Narragansett Indian Tribe (RI), Oneida Indian Nation (NY), Pamunkey Indian Tribe (VA), Passamaquoddy Tribe at Indian Township (ME), Passamaquoddy Tribe at Pleasant Point (ME), Penobscot Indian Nation (ME), Poarch Band of Creek Indians (AL), Rappahannock Tribe (VA), Saint Regis Mohawk Tribe (NY), Seminole Tribe of Florida (FL), Seneca Nation of Indians (NY), Shinnecock Indian Nation (NY), Tunica-Biloxi Tribe of Louisiana (LA), Upper Mattaponi Indian Tribe (VA), and Wampanoag Tribe of Gay Head (Aquinnah) (MA).

The Native American Finance Officers Association (NAFOA), founded in 1982, prioritizes the role of Tribal finance in building strong, self-determined communities. NAFOA supports Tribal economies through policy advocacy and innovative learning and by convening Tribal leaders and partners to strengthen governance and advance sovereignty.

The National Intertribal Tax Alliance (NITA) was formed in 2001 for the purpose of enhancing and strengthening Tribal governments through education on issues related to Tribal taxation and economic development. NITA is a non-profit organization dedicated to promoting the development and implementation of Tribal taxation laws, procedures, and administration. And NITA assists Tribal Nations in exercising their inherent power to levy, impose, collect, and utilize Tribal tax revenues.

Amici have a strong interest in preserving legal principles that support Tribal self-governance and sovereignty, including the well-settled categorical rule that states cannot tax the activities of a Tribal Nation or its citizens within the Tribal Nation’s territorial jurisdiction—unless Congress clearly authorizes them to do so.

INTRODUCTION AND SUMMARY OF ARGUMENT

This Court has long held that, absent clear congressional authorization, a state may not “levy a tax directly on an Indian tribe or its members inside Indian country.” *Okla. Tax Comm’n v. Chickasaw Nation*, 515 U.S. 450, 458 (1995). That categorical rule reflects Tribal sovereignty and a “deeply rooted” tradition of “leaving Indians free from state

jurisdiction and control” in matters of internal governance. *Okla. Tax Comm’n v. Sac & Fox Nation*, 508 U.S. 114, 123 (1993) (citation omitted). The Court has applied the rule to invalidate state taxes on everything from income, *McClanahan v. State Tax Comm’n of Ariz.*, 411 U.S. 164, 179-80 (1973), to personal property, *Moe v. Confederated Salish & Kootenai Tribes of the Flathead Rsrv.*, 425 U.S. 463, 480-81 (1976), to fuel and other sales, *Chickasaw Nation*, 515 U.S. at 455-62. Ms. Stroble’s petition demonstrates that the decision below contradicts this Court’s unbroken line of precedents applying the categorical rule. Pet. 12-25. *Amici* submit this brief to underscore the vital importance of that rule to Tribal Nations across the United States.

Tribal Nations are self-governing sovereigns. Like states and other governments, Tribal Nations are responsible for providing services, promoting economic development, and building thriving communities. And like states and other governments, they need revenue and effective policy tools to achieve those goals. But Tribal Nations face a variety of unique legal and practical obstacles, many of which directly result from centuries of destructive federal policies. That makes it especially important to preserve the legal foundation of the revenue sources and policy tools on which Tribal Nations currently rely.

The categorical rule is a key element of that foundation. By preventing states from taxing Tribal citizens’ activities in Indian Country, the rule protects the right of each Tribal Nation to decide for itself whether and to what extent those activities should be taxed. Tribal Nations have exercised that right in a variety of ways. First, most Tribal Nations have

decided that their citizens' income should *not* be taxed. State taxes would frustrate that considered choice and siphon money from Tribal communities. Second, many Tribal Nations choose to raise essential governmental revenue through Tribal enterprises, which the categorical rule protects from state taxation. Third, the rule allows Tribal Nations that choose to tax their citizens to do so without risking double taxation by states—a threat that often precludes Tribal taxation in areas where states have concurrent taxing authority.³

In addition, the categorical rule is the foundation for hundreds of Tribal-state tax compacts. These agreements, while imperfect, are a critical tool for resolving disputes and simplifying tax administration in Indian Country. Many compacts expressly rely on the categorical rule by recognizing that the state cannot tax Tribal citizens' purchases or other activities in Indian Country. Others incorporate the categorical rule implicitly, as an essential premise of the compact's negotiated division of tax revenue. Any erosion of the categorical rule would risk unsettling these compacts, which are often the product of years of negotiations.

Finally, the categorical rule not only reflects fundamental principles of Tribal self-governance, but also draws a clear and readily administrable line. The alternative would be an expansion of the balancing approach set forth in *White Mountain Apache Tribe v. Bracker*, 448 U.S. 136 (1980), which has thus far been confined to state attempts to tax *non*-Tribal citizens in

³ Tribal Nations and Tribal organizations, including *amici*, refer to this untenable situation as the “dual taxation” problem.

Indian Country. In that context, *Bracker* requires courts to weigh Tribal, state, and federal interests in a “nebulous balancing test,” yielding “significant uncertainty.” *McGirt v. Oklahoma*, 140 S. Ct. 2452, 2501 (2020) (Roberts, C.J., dissenting). The straightforward categorical rule, in contrast, provides clarity and certainty for Tribal Nations, states, taxpayers, and courts.

For all of those reasons, *amici* urge this Court to grant Ms. Stroble’s petition for a writ of certiorari, reaffirm the categorical rule, and reverse the Oklahoma Supreme Court’s decision.

ARGUMENT

I. Tribal Nations are sovereign governments responsible for building thriving economies and communities.

Tribal Nations operate complex governments, promote economic development, and foster thriving communities, all in the face of unique obstacles. Those demands provide essential context for the policies Tribal Nations have adopted in reliance on the categorical rule.

1. Tribal Nations are “separate sovereigns” that predate the Constitution and exercise “inherent sovereign authority” to govern themselves and their citizens. *Michigan v. Bay Mills Indian Cmty.*, 572 U.S. 782, 788 (2014) (citations omitted). There are 574 federally recognized Tribal Nations with roughly two million Tribal citizens living on or near reservations. *See* Federally Recognized Indian Tribe List Act, 89 Fed. Reg. 944, 944 (Jan. 8, 2024); Ben Leubsdorf et al.,

Cong. Rsch. Serv., *American Indian, Alaska Native, and Tribal Population Data 1-2* (2024).⁴

For much of U.S. history, the federal government pursued a series of policies aimed at dissolving Tribal Nations and destroying their cultures. *See* Cohen’s Handbook of Federal Indian Law §§ 2.05-.10 (Neil Jessup Newton & Kevin K. Washburn eds., 2024) (Cohen’s Handbook). In the 1800s, the government forcibly removed many Tribal Nations from their ancestral homelands, often to remote territories that were ill-suited for agriculture and development. *Id.* § 2.05; Kristen A. Carpenter, *Contextualizing the Losses of Allotment*, 82 N.D. L. Rev. 605, 610 (2006). From the late nineteenth century until the 1930s, the government pursued policies of allotment and assimilation, which sought to “extinguish tribal sovereignty, erase reservation boundaries, and force the assimilation of Indians into the society at large.” *Cnty. of Yakima v. Confederated Tribes & Bands of Yakima Indian Nation*, 502 U.S. 251, 254 (1992). And during the termination era, which extended into the 1960s, the United States severed its government-to-government relationship with many Tribal Nations and relocated Tribal citizens to urban areas, hollowing out Tribal communities. Cohen’s Handbook, *supra*, § 2.10.

Tribal Nations long fought those federal policies aimed at destroying Tribal self-governance and

⁴ Tribal citizenship is the legal and political status of being a member of a federally recognized Tribal Nation, each of which are owed trust and treaty obligations by the United States. *See Morton v. Mancari*, 417 U.S. 535, 553-55 & n.24 (1974); 25 U.S.C. § 5601. Indian Country encompasses formal and informal reservations, dependent Indian communities, allotments, and Tribal trust lands. 18 U.S.C. § 1151; *Sac & Fox Nation*, 508 U.S. at 123.

communities. Beginning in the 1970s, Tribal advocacy resulted in a fundamental change in federal policy and the dawn of the self-determination era. *See* Elizabeth A. Reese, *The Other American Law*, 73 *Stan. L. Rev.* 555, 571-72 (2021). The federal government has now committed to “supporting and assisting” Tribal Nations in the “development of strong and stable tribal governments, capable of administering quality programs and developing the economies of their respective communities.” 25 U.S.C. § 5302(b).

Today, many Tribal Nations “perform essentially all of the functions performed by state and local governments.” Joseph P. Kalt, *Self-Government, Taxation, and Tribal Development* 1 (Oct. 7, 2024), <https://perma.cc/LR2W-VA67>. Among other things, Tribal governments provide myriad services—police forces, fire departments, education systems, hospitals and health centers, and more—that may not otherwise be available. *Id.* at 5. The Pokagon Band of Potawatomi Indians, for example, “provides police services across a 10-county area” in Michigan, “serving both Indian and non-Indian communities.” Randall Akee et al., *Social and Economic Changes in American Indian Reservations* 2 (2025), <https://perma.cc/BH7F-ZXUZ>.

2. Tribal Nations have seized on the opportunities of the self-determination era to achieve substantial economic growth. Per-capita income for Tribal citizens on reservations increased by more than 30% from 1990 to 2010, outpacing improvements in the United States as a whole. Akee, *supra*, at 4. Today, Tribal Nations contribute an estimated \$125 billion to the U.S. economy each year. Kalt, *supra*, at 11. They also provide more than \$50 billion in annual worker income through 1.1 million jobs, many of which are

held by non-Tribal citizens. *Id.* “[T]he primary cause of th[at] economic development” has been Tribal “self-determination,” which has allowed Tribal Nations to adopt and implement policies that better suit their citizens. *Id.* at 3. That progress confirms that Tribal Nations know what’s best for their citizens—and that removing barriers to self-governance allows Tribal Nations to flourish.

Tribal Nations’ recent economic development is part and parcel of their broader effort to establish thriving communities in Indian Country. Tribal governments seek to create economies that “sustain and employ their communities[] and help preserve their people’s cultural identities.” *Hearing on Economic Diversification to Create Prosperous Tribal Economies Before the Subcomm. on Indian & Insular Affs. of the H. Comm. on Nat. Res.*, 118th Cong. 3 (2024) (statement of Raymond Bacon, Director, Yurok Tribe Econ. Dev. Corp.); see Kevin Klingbeil et al., *Community Economic Development in Indian Country* 11-12 (Aug. 2023), <https://perma.cc/FFJ7-2WHA>.

3. In seeking to realize those goals, Tribal Nations continue to face significant obstacles—many of which are direct consequences of centuries of destructive federal policies. For example, about half of Tribal Nations are now located in rural areas, which often lack basic infrastructure. Sarah Dewees & Benjamin Marks, *Twice Invisible: Understanding Rural Native America* 1 (Apr. 2017), <https://perma.cc/8Q7A-4U8K>; Akee, *supra*, at 48. More than 20% of Tribal families on reservations live below the poverty line, and per capita income in Indian Country is less than half what it is in the United States as a whole. Akee, *supra*, at 21, 35.

In addition, “[f]ederal funding” for Tribal programs remains “grossly inadequate.” U.S. Comm’n on Civil Rights, *Broken Promises: Continuing Federal Funding Shortfall for Native Americans* 4 (Dec. 2018), <https://perma.cc/6V6Z-TPDT>. Trust and treaty obligations require the federal government to provide or fund necessary services for Tribal Nations and their citizens. *Id.* at 1; *see* 25 U.S.C. § 5601 (recognizing the United States’ “unique trust responsibility to protect and support Indian tribes and Indians”). But there are massive unmet obligations in Indian Country. *See* U.S. Comm’n on Civil Rights *supra*, at 4 (“[Tribal] program budgets generally remain a barely perceptible and decreasing percentage of agency budgets.”). In recent years, for example, the federal Indian Health Service’s per-capita expenditures have been roughly one third of per-capita “federal health spending nationwide.” *Id.* at 66-68.

Finally, “tribal governments lack parity with states, local governments, and the federal government in exercising taxing authority.” NCAI, *Taxation* (Sept. 2023), <https://perma.cc/7M36-W6KJ>. For example, Tribal Nations cannot levy property taxes on trust lands owned by the federal government—and for many Nations, trust acreage is their entire land base. Kelly S. Croman & Jonathan B. Taylor, *The Case for Tribal Primacy in Taxation in Indian Country* 5 (2016), <https://perma.cc/K44K-8JGQ>. Tribal Nations’ lack of access to typical taxation tools makes it harder for

them to bridge the gaps created by pervasive federal underfunding.⁵

II. Tribal Nations rely on the categorical rule to promote economic and community development.

This case concerns Oklahoma’s attempt to levy its state income tax on a citizen of the Muscogee (Creek) Nation who lives and works on the Nation’s reservation. But the governing legal principle is broader: Absent clear congressional authorization, the categorical rule prohibits *any* form of state taxation “on an Indian tribe or its members inside Indian country.” *Chickasaw Nation*, 515 U.S. at 458; *see* Cohen’s Handbook, *supra*, § 10.03. That rule prevents states from interfering with Tribal Nations’ choices not to tax their citizens’ income; to raise revenues through Tribal enterprises; and to impose other taxes on their citizens if they so choose.

A. The categorical rule prevents states from interfering with Tribal income-tax policies.

Many Tribal Nations have made an affirmative policy choice that some of their citizens’ activities should not be taxed. Most notably, Tribal Nations “generally do not levy income taxes on tribal

⁵ Tribal Nations’ lack of tax parity also results from statutes and judicial decisions limiting Tribal tax powers and allowing states to impose some taxes in Indian Country. *See infra* Part II.C. *Amici* believe those aspects of existing law are profoundly inequitable and should be changed. But this case concerns only the categorical rule, which prevents state interference with the most fundamental aspect of fiscal self-governance: a Tribal Nation’s right to determine for itself whether and to what extent its citizens will be taxed in their own territory.

members.” NCAI, *Taxation, supra*. They make that choice to lessen financial burdens on their citizens and to promote economic and community development in Indian Country. Allowing state taxation would thwart those policy goals.

1. The vast majority of Tribal Nations currently decide that it would be inappropriate to burden their citizens with a Tribal income tax. Although Tribal Nations have achieved substantial economic growth in recent decades, most reservations are still “plagued with disproportionately high levels of unemployment and poverty.” NCAI, *Taxation, supra*. Faced with those circumstances, most Tribal Nations choose to forgo a potential revenue stream to keep more money in their citizens’ pockets. *See* Pippa Browde, *Sacrificing Sovereignty*, 74 *Hastings L.J.* 1, 12 (2022).

If states were allowed to tax the income of Tribal citizens living and working in Indian Country, that Tribal policy choice would be nullified. Rather than remaining with Tribal citizens, the money would be lost to the state’s coffers: The state could “drain wealth from Indian country” and use it “to subsidize the state budget” with little transparency or accountability to the Tribal Nation or its citizens. Adam Crepelle, *Seeking Transparency for State Spending of Tribal Tax Dollars*, 66 *Ariz. L. Rev.* 977, 979 (2024). The categorical rule thus protects Tribal citizens and Tribal economies by blocking such state attempts to extract more revenue from Indian Country.

2. Tribal Nations also use the absence of income taxes to encourage Tribal citizens to work and live in Indian Country. That is a familiar and effective policy choice. Nine states, for example, decline to impose an

income tax in order to attract residents. *See* USA Facts, *Which States Have the Highest and Lowest Income Tax?* (Mar. 28, 2025), <https://perma.cc/5T6F-YJ8B>. The top two destinations for interstate migration between 2020 and 2023 were Florida and Texas, neither of which imposes an income tax. *See* Preston Brashers, *Why States with No Income Tax Are Winning the Population Battle*, Heritage Found. (Mar. 24, 2025), <https://perma.cc/UM4F-USGL>. Conversely, studies show a pattern of high-tax states losing residents to low-tax states that is “too strong to chalk up as a coincidence.” *Id.*; *see, e.g.*, Traviss Cassidy et al., *The Introduction of the Income Tax, Fiscal Capacity, and Migration: Evidence from US States*, 16 *Am. Econ. J.: Econ. Pol’y* 359, 361 (2024).

States routinely tout their lack of income taxes. For example, Texas advertises the absence of state income tax as offering “unparalleled economic freedom and opportunity” in its campaign to become the “best place to live, work, and raise a family.” Off. Tex. Governor, *More Prosperous Texas*, <https://perma.cc/9T37-TY4X> (archived Oct. 27, 2025). The clarity and certainty of the categorical rule allow Tribal Nations to do the same. They need only tell Tribal citizens that “[s]tate income taxes are not paid on income earned” in Indian Country. U.S. Bureau Indian Affs., *Frequently Asked Questions*, <https://perma.cc/SZD9-498G> (archived Oct. 27, 2025).

The absence of Tribal and state taxation attracts workers to Indian Country because it translates to higher take-home pay for Tribal citizens. The prospect of those extra dollars can be especially influential because salaries are often lower in Indian Country. *See* Natalie Gubbay & H. Trostle, *The Geographic*

Divide in Native Incomes and Earnings (Nov. 13, 2023), <https://perma.cc/7H89-XKVD>. And by bringing Tribal citizens home to Indian Country, Tribal Nations foster both economic growth and cultural revitalization.

First, attracting workers to Indian Country fuels Tribal economic development. Building a skilled workforce is essential to diversifying Tribal economies. Randall Akee et al., *Opportunities to Diversify, in Creating Private Sector Economies in Native America* 37, 61 (Robert J. Miller et al. eds., 2019). Such diversification “stimulates local economic growth, thereby empowering tribal communities to achieve greater self-sufficiency and resilience.” Bacon, *supra*, at 1. The prospect of higher take-home pay helps Tribal Nations meet their acute need for specialized workers. See NCAI, *Tribal Workforce Development* 4, 26 (2018), <https://perma.cc/7F2F-995C>; cf. Enrico Moretti & Daniel J. Wilson, *The Effect of State Taxes on the Geographical Location of Top Earners*, 107 *Am. Econ. Rev.* 1858, 1859-61 (2017).

Second, when more Tribal citizens live and work in Indian Country, Tribal Nations can better promote cultural revitalization. The “[p]reservation and restoration of Tribal culture” is an important policy objective for Tribal governments seeking to “reverse damage caused by the former federal policy of Indian Assimilation.” USET SPF, *Proposals for Tribal Tax Reform* 2 (May 2017), <https://perma.cc/7C7H-RTY7>. Thriving communities and cultures need people. And when Tribal citizens live together in their Tribal communities, they can more easily participate in cultural practices. For instance, Tribal citizens can send their children to Tribal schools that pass on languages and

cultural traditions. See Anja Rudiger, *Pathways to Education Sovereignty: Taking a Stand for Native Children* 24-32 (Dec. 2020), <https://perma.cc/NS8Y-6SFG>.

B. The categorical rule keeps revenue from Tribal enterprises in Tribal communities.

Because Tribal Nations often deem income taxes inappropriate and “generally lack access” to other “typical taxation tools,” they turn instead to operating Tribal enterprises to generate revenue. Ava LaPlante et al., *New Data Showcase the Breadth of Tribally Owned Businesses* (Apr. 15, 2025), <https://perma.cc/2FLF-728M>. In fact, Tribal enterprises are often “the only means by which a tribe can raise revenues.” *Bay Mills*, 572 U.S. at 810 (Sotomayor, J., concurring) (citation omitted). The categorical rule protects that essential revenue source because a state tax on a Tribal enterprise would constitute a prohibited “tax on the Tribe.” *Chickasaw Nation*, 515 U.S. at 454, 458.

In total, 344 Tribal Nations own and operate more than 5,500 enterprises. LaPlante, *supra*. Tribal enterprises span a wide range of industries, including manufacturing, agriculture, tourism, retail sales, and natural resources development. Kalt, *supra*, at 4. Profits from Tribal enterprises are critical for Tribal Nations to “fulfill their responsibilities to their citizens.” *Id.* at 6. For example, the Chickasaw and Choctaw Nations use revenues from Tribally owned convenience stores to fund government operations, healthcare, and social services. Native Governance Ctr., *Diversification of Tribal Enterprises* 13 (Jun. 2023), <https://perma.cc/NS56-RYV8>. For some Tribal Nations, enterprises fund more than 50% of government expenditures.

Kalt, *supra*, at 6. And in total, Tribal enterprises provided more than \$12.5 billion of Tribal governments' revenue in 2020. Native Governance Ctr., *supra*, at 7. The categorical rule keeps that money in Tribal communities, where it funds essential public services.

C. The categorical rule allows Tribal Nations to levy some taxes without double taxation.

Although Tribal Nations lack access to many traditional taxation tools, some Tribal Nations do raise revenue through sales and excise taxes. NCAI, *Taxation, supra*. By preventing states from taxing Tribal citizens' activity in Indian Country, the categorical rule gives Tribal Nations a tax base free from concurrent state taxing authority. Tribal budgets need that protected tax base: When states and Tribal Nations can tax the same activities, the threat of double taxation often precludes Tribal Nations from imposing taxes at all.

1. In theory, current law gives Tribal Nations and states shared authority to tax many non-Tribal citizens' activities in Indian country. *See* Cohen's Handbook, *supra*, § 10.05. In practice, however, states typically exercise that authority by imposing their full income, sales, excise, and other taxes on non-Tribal citizens in Indian Country. *See id.* "If Tribes were to impose their own taxes" as well, "the resulting double taxation would discourage economic growth" by driving businesses and consumers away from reservations. *Bay Mills*, 572 U.S. at 811 (Sotomayor, J., concurring).

To avoid those damaging results, Tribal Nations typically choose not to levy taxes on non-Tribal

citizens' activities that are subject to state taxation. *See* Benjamin M. Simon, *Dual Taxation – Unbalanced and Arbitrary*, 11 Am. Indian L.J. 1, 2 (2023). Consider one example: Montana and the Blackfeet Nation each levy a \$1.70 tax per pack of cigarettes. In theory, the Nation could seek to tax cigarette purchases by both Blackfeet citizens and non-Blackfeet citizens in Indian Country. But the Nation chooses to tax *only* its own citizens. Otherwise, non-Blackfeet citizens would pay a \$3.40 tax on purchases in Indian Country—\$1.70 to the Nation and \$1.70 to the State. Any non-Blackfeet citizen with a choice would shop outside Indian Country to avoid the additional tax. *See* Mark J. Cowan, *State-Tribal Tax Compacts: Stories Told and Untold* 19 (2021), <https://perma.cc/U68G-CU5L>; Mont. Dep't Revenue, *Cigarette Taxes*, <https://perma.cc/2V9S-ZMRD> (archived Oct. 27, 2025).

The same dynamics play out in countless other scenarios involving taxes on everything from general sales to gasoline to mineral severance. Rather than driving customers and businesses away with double taxation, Tribal Nations generally opt not to tax non-Tribal citizens in Indian Country. Concurrent state taxing authority thus precludes Tribal Nations from imposing many of the types of taxes states use to raise revenue. The resulting inability to generate revenue from a “reliable and consistent tax base” has placed many Tribal Nations “decades behind in public investment.” Andrew Huff, *Taxation in Indian Country* 8 (Feb. 2023), <https://perma.cc/P9JC-6R6N>.

2. The categorical rule protects Tribal Nations' taxation of their own citizens' activities from the “specter of double taxation.” Cowan, *supra*, at 11. A few Tribal Nations rely on that protection to levy

income taxes on their citizens. *See e.g.*, Sac & Fox Nation, General Revenue and Tax Code § 402, <https://perma.cc/EH2J-Q4SP> (levying a 3% income tax). And many Tribal Nations collect a variety of other taxes—including fuel, tobacco, and mineral severance taxes—to raise revenue and support their essential government operations. *See, e.g.*, Cowan, *supra*, at 15, 17 (Navajo Nation and Shoshone Bannock Tribes fuel taxes); *id.* at 19 (Fort Peck Tribes severance tax); *see also* Cohen’s Handbook, *supra*, § 10.04 & n.4 (collecting additional examples). If states could extend their taxes to Tribal citizens in Indian Country, the threat of double taxation would arise in that context too—effectively preventing Tribal taxation and further shrinking Tribal Nations’ already-limited tax base.

III. The categorical rule is the foundation of crucial Tribal-state tax agreements.

The categorical rule underpins hundreds of tax compacts between Tribal Nations and states. More than 200 Tribal Nations have agreements with at least 18 states. Simon, *supra*, at 13; *see* Cohen’s Handbook, *supra*, § 10.05. Although those compacts reflect existing inequities in Tribal taxing authority, *see supra* n.5, they have long provided much-needed clarity and administrability. Any change to the categorical rule would threaten the foundation of those important cooperative agreements.

1. An example involving the Winnebago Tribe of Nebraska illustrates the need for and functioning of tax compacts. The Tribe owns a chain of on-reservation gas stations serving both Winnebago citizens and non-Winnebago citizens. Both the Tribe and Nebraska impose a 31.8¢ per gallon fuel tax. *See*

Agreement for the Collection and Dissemination of Motor Fuels Taxes Between the State of Nebraska and the Winnebago Tribe of Nebraska pmb. (Jan. 24, 2002), <https://perma.cc/H587-WY2J> (Nebraska-Winnebago Compact); *Nebraska Motor Fuels*, Neb. Dep't Revenue, <https://perma.cc/483Q-RHK6> (archived Oct. 27, 2025). Under the categorical rule, Nebraska cannot tax purchases by Winnebago citizens. But because the gas stations are Tribally owned and in Indian Country, the Tribe can tax all fuel purchases, whether made by Winnebago citizens or not. *See* Cowan, *supra*, at 8.

Without a tax compact, three problems would arise. First, both Nebraska and the Tribe could seek to tax non-Tribal citizens' fuel purchases, risking double taxation that would drive customers off the Tribe's reservation. *See* Nebraska-Winnebago Compact, *supra*, pmb. Second, disputes could arise about the scope of Nebraska's authority to impose and collect taxes on purchases by non-Tribal citizens. *See* Cowan, *supra*, at 4. Third, the gas stations could be forced to check the Tribal citizenship of every customer and earmark each tax payment for either the Tribe or Nebraska. That process would be expensive and administratively difficult.

To address those problems, Nebraska and the Tribe agreed to a tax compact. Gas stations collect a single tax of 31.8¢ per gallon and transfer the revenue to the Tribe. *See* *Nebraska Motor Fuels*, *supra*; Nebraska-Winnebago Compact, *supra*, pts. II.3-4. The Tribe then remits 25% to Nebraska, reflecting the parties' estimate of the proportion of fuel sold to non-Winnebago customers. *Id.* pt. IV.9. The parties explicitly premised that division of revenue on the

categorical rule, explaining that “the state has no arguable claim to levy its motor fuels excise taxes on tribal [citizens] on the reservation.” *Id.*

2. Agreements like the Nebraska-Winnebago Compact are a common response to the problems of double taxation and tax administration in Indian Country.

Tax compacts avoid double taxation by providing that Tribal Nations and states will not both tax the same transaction. *See, e.g.*, Nebraska-Winnebago Compact, *supra*, pts. III.3-4; Fort Peck Tribes and State of Montana Oil and Natural Gas Production Tax Agreement pt. VI (Mar. 25, 2008), <https://perma.cc/6M7Z-EMWB>; Tax Agreement Between the Bay Mills Indian Community and the State of Michigan pt. III.B.3 (Dec. 20, 2002), <https://perma.cc/5EZC-BQNE>. The compacts thus avoid the chilling effects of double taxation by “assur[ing]” businesses and consumers that they “will not be treated more harshly on the reservation than off it.” *See* Cowan, *supra*, at 11. And they prevent jurisdictional disputes between Tribal Nations and states, drawing clear lines so that “[y]ears of costly litigation are avoided or resolved.” *Id.*

Tax compacts also allow businesses to avoid the cumbersome process of checking each customer’s Tribal citizenship. Simon, *supra*, at 14. And they “make the overall tax system more administrable,” *id.* at 13, by creating “smooth and efficient schemes for tax collection,” Jacqui Baldwin-LeClair et al., *Tribal-State Tax Compacts Rise as a Tool for Tax Clarity in Indian Country* (Sept. 26, 2022), <https://perma.cc/B26Y-GVQF>.

3. Like the Nebraska-Winnebago Compact, many other compacts explicitly incorporate the categorical rule. When Michigan enters into compacts with Tribal Nations, for example, it agrees that the activities of

Tribal citizens in Indian Country are exempt from taxation. *See* Generic State-Tribal Tax Agreement pt. III.A (Nov. 1, 2024), <https://perma.cc/USB4-U5FN>. Montana agrees to similar terms. *See, e.g.*, Blackfeet Nation-Montana Gasoline Tax Agreement pt. 5 (Oct. 1, 2005), <https://perma.cc/QJN3-M278>. And Washington recently affirmed that a new excise tax could not “be assessed against or collected from the Tribe.” Marijuana Compact Between the Suquamish Tribe and the State of Washington pt. V.F.1 (Sept. 15, 2015), <https://perma.cc/MN46-45ZU>. Even when compacts do not explicitly reference the categorical rule, moreover, the rule still serves as an essential premise for the parties’ negotiated allocation of tax revenue.

4. Any retreat from the categorical rule would unsettle Tribal-state tax compacts, which often reflect years of negotiations or protracted litigation. Idaho, for example, signed compacts after six years of bitter disputes over which fuel taxes gas stations needed to collect and where to send the tax revenue. Mark J. Cowan, *Anatomy of a State/Tribal Tax Dispute*, 8 J. Legal Tax Rsch. 1, 12-16 (2010). The disputes resulted in both state and federal lawsuits, as well as multiple interventions by the legislature. *Id.* at 15-16.

The terms of existing compacts would not prevent states from withdrawing if the categorical rule were weakened. Some compacts allow states to unilaterally withdraw if they “conclude[] that an intervening change” in law “has materially altered” the effect of the agreement. *See, e.g.*, Cooperative Agreement Between the Jicarilla Apache Revenue and Taxation Department and the Taxation and Revenue Department of the State of New Mexico Regarding the Gross Receipts Tax pt. 17 (Dec. 28, 2004), <https://perma.cc/>

8RB5-6MS4. Others allow the state to withdraw without cause. *See, e.g.*, Cooperative Agreement Between New Mexico Taxation and Revenue Department and Santa Fe Indian School, Inc. pt. 19 (Sept. 29, 2010), <https://perma.cc/VBA5-K56L>.

Erosion of the categorical rule would not only undermine existing compacts but also make it harder to negotiate new ones. The categorical rule has provided a clear and certain legal backdrop against which states and Tribal Nations negotiate; without it, states would have less incentive to come to the bargaining table, the parties would have no clear starting point, and Tribal Nations would be placed in an even more unfavorable bargaining position.

IV. The categorical rule is clearer and simpler than *Bracker* balancing.

Without the categorical rule, courts would have to resolve disputes over state taxation authority in Indian Country by resorting to some form of balancing test like the one articulated in *Bracker*. *See* Pet. App. 22a (Kane, J., concurring) (advocating the use of *Bracker*). *Bracker* balancing requires courts to conduct “a particularized inquiry into the nature of the state, federal, and tribal interests at stake” in each case. 448 U.S. at 145. In part because of the inherent difficulty of that sort of interest-balancing approach, *Bracker* has produced “divergen[t]” results, “seeding unpredictability for tribes, states, and enterprises conducting business with tribes.” William T. McClure & Thomas E. McClure, *Rebalancing Bracker Forty Years Later*, 9 Am. Indian L.J. 333, 334, 362 (2021).

1. *Bracker* currently governs state attempts to tax *non*-Tribal activity in Indian Country. Cohen’s

Handbook, *supra*, § 10.03; *Bracker*, 448 U.S. at 144-45. But lower courts have long struggled to apply *Bracker* in that context, producing “a bewildering body of authority.” Simon, *supra*, at 2.

For example, courts do not agree on how to conceptualize the *Bracker* factors. Some courts decline to weigh Tribal interests on their own terms and instead subsume them into federal interests. *See McClure & McClure, supra*, at 356. Courts that do consider Tribal interests vary in how much weight to give them. *Compare Mashantucket Pequot Tribe v. Town of Ledyard*, 722 F.3d 457, 473-74 (2d Cir. 2013) (merely relevant), *with Crow Tribe of Indians v. Montana*, 819 F.2d 895, 900 (9th Cir. 1987) (great weight). Courts also disagree over whether a non-Tribal litigant can invoke Tribal interests. *Compare N. Border Pipeline Co. v. State*, 772 P.2d 829, 835-36 (Mont. 1989) (no), *with Peabody Coal Co. v. State*, 761 P.2d 1094, 1101 (Ariz. Ct. App. 1988) (yes). And courts take different approaches to weighing federal regulatory interests. *Compare Herpel v. Cnty. of Riverside*, 258 Cal. Rptr. 3d 444, 460-61 (App. 2020) (allowing a state tax based on a finding that state interests outweighed federal interests), *with Seminole Tribe of Fla. v. Stranburg*, 799 F.3d 1324, 1341 (11th Cir. 2015) (disallowing a similar tax).

Those questions—and many others—flow from the indeterminacy inherent in *Bracker*’s interest-balancing approach. And the inevitable result is that the areas governed by *Bracker* remain plagued by “significant uncertainty” despite decades of litigation. *McGirt*, 140 S. Ct. at 2501 (Roberts, C.J., dissenting).

2. Expanding *Bracker* to state taxation of Tribal citizens would not only mark an unprecedented

intrusion on Tribal sovereignty, but would also mire the courts in a raft of new disputes. The categorical rule has long supplied a clear line for Tribal Nations, states, and courts. Blurring that line would upset settled understandings, encourage new state and local efforts to tax Tribal citizens, and “strengthen incentives for state and local governments to litigate” the application of *Bracker*’s nebulous test. Croman & Taylor, *supra*, at 8. Moreover, courts would have to resolve those disputes by applying *Bracker* in a novel context, compounding the inherent difficulties of an already-uncertain test.

The well-established categorical rule avoids all of that disruption while respecting Tribal self-governance. *Amici* urge this Court to grant certiorari, reverse the decision below, and reaffirm the rule. Allowing the decision below to stand risks emboldening states to encroach on Tribal authority by seeking to extract revenue from Tribal citizens in Indian Country, just as Oklahoma did here.

CONCLUSION

For the foregoing reasons, the petition for a writ of certiorari should be granted.

Respectfully submitted,

Geoffrey C. Blackwell
NATIONAL CONGRESS OF
AMERICAN INDIANS
1516 P Street NW
Washington, DC 20005

Kaitlyn E. Klass
Taylour A. Boboltz
UNITED SOUTH AND
EASTERN TRIBES
SOVEREIGNTY
PROTECTION FUND
1730 Rhode Island
Avenue NW, Suite 406
Washington, DC 20036

Brian H. Fletcher
Counsel of Record
Easha Anand
Pamela S. Karlan
STANFORD LAW SCHOOL
SUPREME COURT
LITIGATION CLINIC
559 Nathan Abbott Way
Stanford, CA 94305
(650) 723-3085
bfletcher@law.stanford.edu

October 31, 2025