Bond Case Briefs

Municipal Finance Law Since 1971

TAX - VIRGINIA

Corr v. Metropolitan Washington Airports Authority

United States Court of Appeals, Fourth Circuit - January 21, 2014 - F.3d - 2014 WL 211884

Motorists who used toll road brought action against airport authority for illegal exaction of tax, in violation of Due Process Clause and guarantee of republican form of government, and for violation of Virginia Constitution. The District Court dismissed the action. The Court of Appeals transferred motorists' appeal.

The Court of Appeals held that:

- Motorists had standing, and
- Tolls were user fees and not taxes prohibited by Virginia constitution.

Motorists paid tolls in exchange for particularized benefit of expanding rail system and for use of that road, motorists voluntarily chose to use toll road, motorist who objected to toll could take another route, and tolls were collected solely to fund the rail project.

Copyright © 2024 Bond Case Briefs | bondcasebriefs.com