

Bond Case Briefs

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LSCP, LLLP v. Kay-Decker

Supreme Court of Iowa - April 10, 2015 - N.W.2d - 2015 WL 1586184

Ethanol producer, which connected directly to interstate pipeline to obtain natural gas to operate ethanol manufacturing plant, sought review of Department of Revenue's denial of producer's claim for a refund of replacement tax on natural gas delivery, asserting that tax was unconstitutional. The District Court denied producer's constructional challenges. Producer appealed.

The Supreme Court of Iowa held that:

- Replacement tax did not violate Equal Protection Clause;
- Replacement tax did not violate uniform law provision of constitution;
- Framework of replacement tax did not violate dormant Commerce Clause; and
- Replacement tax did not violate extraterritoriality doctrine.