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**TAX - TENNESSEE**

## Islamic Center of Nashville v. Tennessee

**United States Court of Appeals, Sixth Circuit - September 20, 2017 - F.3d - 2017 WL 4159484**

Religious nonprofit organization brought action alleging that state board of equalization's denial of its application for retroactive property tax exemption violated Religious Freedom Restoration Act (RFRA), Religious Land Use and Institutionalized Persons Act (RLUIPA), Elementary and Secondary Education Act, Establishment Clause, and state law.

The United States District Court dismissed complaint, and organization appealed.

The Court of Appeals held that:

- Tax Injunction Act (TIA) barred action, and
- District court did not abuse its discretion in failing to grant organization leave to amend.

Tax Injunction Act (TIA) barred federal district court from considering religious nonprofit organization's action alleging that Tennessee Board of Equalization's assessment of property taxes while legal title to its property was being held by bank pursuant to ijara agreement violated Religious Freedom Restoration Act (RFRA), Religious Land Use and Institutionalized Persons Act (RLUIPA), Elementary and Secondary Education Act, Establishment Clause, and state law, even though organization had already paid assessed taxes, and sought only prospective injunctive and declaratory relief, where organization challenged validity of state tax statute, Tennessee law explicitly directed appeals of Board decisions to relevant chancery court, and procedures available to challenge tax in Tennessee were plain, speedy, and efficient.

District court did not abuse its discretion in failing to grant religious organization leave to amend its complaint following dismissal of its action challenging validity of state tax statute as barred by Tax Injunction Act (TIA), where organization never filed motion to amend or proposed amendment, and any anticipated amendment would likely be fruitless.

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