the measure was viewed as not narrowly tailored to achieve other asserted state interests in encouraging "fledgling" publishers and in fostering communications.

The Court seemed to change course somewhat in 1991, upholding a state tax that discriminated among different components of the communications media, and proclaiming that "differential taxation of speakers, even members of the press, does not implicate the First Amendment unless the tax is directed at, or presents the danger of suppressing, particular ideas." [1101]

The general principle that government may not impose a financial burden based on the content of speech underlay the Court's invalidation of New York's "Son of Sam" law, which provided that a criminal's income from publications describing his crime was to be placed in escrow and made available to victims of the crime.[1102] Although the Court recognized a compelling state interest in ensuring that criminals do not profit from their crimes, and in compensating crime victims, it found that the statute was not narrowly tailored to those ends. The statute applied only to income derived from speech, not to income from other sources, and it was significantly overinclusive because it reached a wide range of literature (*e.g.*, the *Confessions of Saint Augustine* and Thoreau's *Civil Disobedience*) "that did not enable a criminal to profit from his crime while a victim remains uncompensated" [1103]

Labor Relations.—Just as newspapers and other communications businesses are subject to nondiscriminatory taxation, they are entitled to no immunity from the application of general laws regulating their relations with their employees and prescribing wage and hour standards. In *Associated Press v. NLRB*,[1104] the application of the National Labor Relations Act to a newsgathering agency was found to raise no constitutional problem. "The publisher of a newspaper has no special immunity from the application of general laws. He has no special privilege to invade the rights and liberties of others. . . . The regulation here in question has no relation whatever to the impartial distribution of news." Similarly, the Court has found no problem with requiring newspapers to pay minimum wages and observe maximum hours.[1105]

[1101] Leathers v. Medlock, 499 U.S. 439, 453 (1991) (tax applied to all cable television systems within the state, but not to other segments of the communications media).

[1102] Simon & Schuster v. New York Crime Victims Bd., 502 U.S. 105 (1991).

[1103] 502 U.S. at 122.

[1104] 301 U.S. 103, 132 (1937).

[1105] Oklahoma Press Pub. Co. v. Walling, 327 U.S. 186 (1946).