ing power, but *Frothingham* did not, having alleged only that the Tenth Amendment had been exceeded. The Court reserved the question whether other specific limitations constrain the Taxing and Spending Clause in the same manner as the Establishment Clause.[389]

Since *Flast*, the Court has refused to expand taxpayer standing. Litigants seeking standing as taxpayers to challenge legislation permitting the CIA to withhold from the public detailed information about its expenditures as a violation of Article I, § 9, cl. 7, and to challenge certain Members of Congress from holding commissions in the reserves as a violation of Article I, § 6, cl. 2, were denied standing, in the former cases because their challenge was not to an exercise of the taxing and spending power and in the latter because their challenge was not to legislation enacted under Article I, § 8, but rather was to executive action in permitting Members to maintain their reserve status.[390] An organization promoting church-state separation was denied standing to challenge an executive decision to donate surplus federal property to a church-related college, both because the contest was to executive action under valid legislation and because the property transfer was not pursuant to a Taxing and Spending Clause exercise but was taken under the Property Clause of Article IV, § 3, cl. 2.[391] The Court also refused to create an exception for Commerce Clause violations to the general prohibition on taxpayer standing.[392]

Most recently, a Court plurality held that, even in Establishment Clause cases, there is no taxpayer standing where the expenditure of funds that is challenged was not specifically authorized by Congress, but came from general executive branch appropria-

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[389] 392 U.S. at 105.

[390] United States v. Richardson, 418 U.S. 166 (1974); Schlesinger v. Reservists Comm. to Stop the War, 418 U.S. 208, 227–28 (1974). *Richardson* in its generalized grievance constriction does not apply when Congress confers standing on litigants. FEC v. Akins, 524 U.S. 11 (1998). When Congress confers standing on "any person aggrieved" by the denial of information required to be furnished them, it matters not that most people will be entitled and will thus suffer a "generalized grievance," the statutory entitlement is sufficient. Id. at 21–25.

[391] Valley Forge Christian College v. Americans United, 454 U.S. 464 (1982). In Lewis v. Casey, 518 U.S. 343, 353 n.3 (1996), the Court played down the "serious and adversarial treatment" prong of standing and strongly reasserted the separation-of-powers value of keeping courts within traditional bounds. The Court again took this approach in Hein v. Freedom From Religion Foundation, Inc., 127 S. Ct. 2553, 2569 (2007), finding that "*Flast* itself gave too little weight to [separation-of-powers] concerns."

[392] DaimlerChrysler Corp. v. Cuno, 547 U.S. 332, 347–49 (2006) (standing denied to taxpayer claim that state tax credit given to vehicle manufacturer violated the Commerce Clause).