

919. *Lunding v. New York Tax Appeals Tribunal*, 522 U.S. 287 (1998).

A New York law that effectively denies only nonresident taxpayers an income tax deduction for alimony paid violates the Privileges and Immunities Clause of Art. IV, § 2. New York did not adequately justify its failure to treat resident and nonresident taxpayers with substantial equality.

Justices concurring: O'Connor, Stevens, Scalia, Souter, Thomas, Breyer
Justice dissenting: Ginsburg, Kennedy, Rehnquist, C.J.

920. *Knowles v. Iowa*, 525 U.S. 113 (1998).

An Iowa statute authorizing law enforcement officers to conduct a full-blown search of an automobile when issuing a traffic citation violates the Fourth Amendment. The rationales that justify a search incident to arrest do not justify a similar search incident to a traffic citation.

921. *Buckley v. American Constitutional Law Foundation*, 525 U.S. 182 (1999).

Three conditions that Colorado placed on the petition process for ballot initiatives—that petition circulators be registered voters, that they wear identification badges, and that initiative sponsors report the names and addresses of circulators and the amounts paid to each—impermissibly restrict political speech in violation of the First and Fourteenth Amendments.

Justices concurring: Ginsburg, Stevens, Scalia, Kennedy, Souter
Justice concurring specially: Thomas
Justice concurring in part and dissenting in part: O'Connor, Souter, Rehnquist, C.J.

922. *South Central Bell Tel. Co. v. Alabama*, 526 U.S. 160 (1999).

Alabama's franchise tax law discriminates against foreign corporations in violation of the Commerce Clause. The law establishes a domestic corporation's tax base as the par value of its capital stock, a value that the corporation may set at whatever level it chooses. The tax base of a foreign corporation, on the other hand, contains balance sheet items that the corporation cannot so manipulate.

923. *Saenz v. Roe*, 526 U.S. 489 (1999).

A provision of California's Welfare and Institutions Code limiting new residents, for the first year they live in California, to the level of welfare benefits that they would have received in the state of their prior residence abridges the right to travel in violation of the Fourteenth Amendment.

Justices concurring: Stevens, O'Connor, Scalia, Kennedy, Souter, Ginsburg, Breyer
Justices dissenting: Rehnquist, C.J., Thomas