tions.[393] Where expenditures "were not expressly authorized or mandated by any specific congressional enactment," a lawsuit challenging them "is not directed at an exercise of congressional power and thus lacks the requisite 'logical nexus' between taxpayer status 'and the type of legislative enactment attacked.'" [394]

Local taxpayers attacking local expenditures have generally been permitted more leeway than federal taxpayers insofar as standing is concerned. Thus, in *Everson v. Board of Education*,[395] a municipal taxpayer was found to have standing to challenge the use of public funds for transportation of pupils to parochial schools.[396] But, in *Doremus v. Board of Education*,[397] the Court refused an appeal from a state court for lack of standing of a taxpayer challenging Bible reading in the classroom. The taxpayer's action in *Doremus*, the Court wrote, "is not a direct dollars-and-cents injury but is a religious difference." [398] This rationale was similar to the spending program-regulatory program distinction of *Flast*. But, even a dollar-and-cents injury resulting from a state spending program will apparently not constitute a *direct* dollars-and-cents injury. The Court in *Doremus* wrote that a taxpayer challenging either a federal or a state statute "must be able to show not only that the statute is invalid but that he has sustained or is in immediate danger of sus-

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[393] Hein v. Freedom From Religion Foundation, Inc., 127 S. Ct. 2553, 2559 (2007). This decision does not affect Establishment Clause cases in which the plaintiff can allege a personal injury. A plaintiff who challenges a government display of a religious object, for example, need not sue as a taxpayer but may have standing "by alleging that he has undertaken a 'special burden' or has altered his behavior to avoid the object that gives him offense. . . . [I]t is enough for standing purposes that a plaintiff allege that he 'must come into direct and unwelcome contact with the religious display to participate fully as [a] citizen[ ] . . . and to fulfill . . . legal obligations.'" Books v. Elkhart County, 401 F.3d 857, 861 (7th Cir. 2005). In Van Orden v. Perry, 545 U.S. 677, 682 (2005), the Court, without mentioning standing, noted that the plaintiff "has encountered the Ten Commandments monument during his frequent visits to the [Texas State] Capitol grounds. His visits are typically for the purpose of using the law library in the Supreme Court building, which is located just northwest of the Capitol building."

[394] 127 S. Ct. at 2568 (citations omitted). Justices Scalia and Thomas concurred in the judgment but would have overruled *Flast*. Justice Souter, joined by three other justices, dissented because he saw no logic in the distinction the plurality drew, as the plurality did not and could not have suggested that the taxpayers in *Hein* "have any less stake in the outcome than the taxpayers in *Flast*." Id. at 2584.

[395] 330 U.S. 1 (1947). In DaimlerChrysler Corp. v. Cuno, 547 U.S. 332, 349 (2006), the Court held that a plaintiff's status as a *municipal* taxpayer does not give him standing to challenge a *state* tax credit.

[396] *See* Bradfield v. Roberts, 175 U.S. 291, 295 (1899); Crampton v. Zabriskie, 101 U.S. 601 (1880); Heim v. McCall, 239 U.S. 175 (1915). *See also* Illinois ex rel. McCollum v. Board of Education, 333 U.S. 203 (1948); Zorach v. Clauson, 343 U.S. 306 (1952); Engel v. Vitale, 370 U.S. 421 (1962) (plaintiffs suing as parents and taxpayers).

[397] 342 U.S. 429 (1952). *Compare* Alder v. Board of Education, 342 U.S. 485 (1952). *See also* Richardson v. Ramirez, 418 U.S. 24 (1974).

[398] 342 U.S. at 434.