

STATE OF UTAH
OFFICE OF THE ATTORNEY GENERAL



SEAN D. REYES
ATTORNEY GENERAL

Spencer E. Austin
Chief Criminal Deputy

Ric Cantrell
Chief of Staff

Tyler R. Green
Solicitor General

Brian L. Tarbet
Chief Civil Deputy

*Via Electronic Mail
May 13, 2019*

Office of Legislative Research and General Counsel
210 House Building
State Capitol Complex
Salt Lake City, Utah 84114
Email: jfellows@le.utah.gov
Email: jwade@le.utah.gov

Re: Constitutional Challenge Summary Report

John:

Pursuant to Utah Code § 67-5-1(21)(a), the Utah Attorney General's Office submits the attached report to the Legislative Management Committee, the Judiciary Interim Committee, and the Law Enforcement and Criminal Justice Interim Committee, summarizing the "status and progress of any lawsuits that challenge the constitutionality of state law that were pending at the time the attorney general submitted the attorney general's last report under this subsection." The following report contains constitutional challenges the Utah Attorney General's Office was made aware of through either Rule 24(d) or 25(a) notice, and cases where the State, a state entity, officer, or employee is a named party. The report consists of previously unreported cases and updates to cases included in the Utah Attorney General's Office's last report.

Please contact me directly if you have any questions about this report or require additional information regarding the summary of cases contained therein.

Very Truly Yours,

DAVID N. WOLF
Director of Constitutional Defense
and Special Litigation

CONSTITUTIONAL CHALLENGES – UPDATED MARCH 2019

	DIVISION	CASE NAME/TITLE	SUMMARY	STATUS	RESULT
1.	Child and Family Support	<i>State of Utah, ORS, ex. Rel. State of Texas, v. Lloyd Dean Rickenbach and Diane Dallas Hinesly</i>	Mr. Rickenbach challenged the imposition of a 30-day jail sentence as unconstitutional.	Closed	Appeal dismissed for failure to file a Docketing Statement.
2.	Child and Family Support	<i>Douglas Moomey, a Man, v. The Office of Recovery Services</i>	Plaintiff challenged the constitutionality of the Utah Child Support Act, Utah Code § 78B-12-101, et seq., and Utah Code 62A-11 in its entirety.	Closed	Defendants' Motion to Dismiss was granted with prejudice as to certain defendants, including the Office of Recovery Services and the State of Utah. Plaintiff's Motion to Set Aside Judgment was denied with prejudice.
3.	Child and Family Support	<i>Krista Michelle Iverson, v. Robert Jack Iverson - State of Utah, Office of Recovery Services, Intervenor</i>	Respondent filed a pro se motion to quash enforcement, asserting that enforcement of the child support order is unconstitutional.	Active	Respondent's motion has not been heard but the Commissioner did provide that it would not be an impediment to going forward with contempt proceedings on the issue of child support. The contempt action is ongoing.

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4.	Child Protection ¹	State in the interest of J.A. and C.A. (Juvenile court)	Parent argued the Juvenile Court Act is unconstitutionally vague in that it does not outline what particular elements must be proven for a court to find “abuse” or “severe abuse” against a parent or caregiver. <i>See</i> Utah Code § 78A-6-105	Closed	Juvenile court denied the parent’s motion. The Court of Appeals affirmed the juvenile court’s decision upholding the constitutionality of the statute. Petition for Writ of Certiorari denied.
5.	Civil Appeals	<i>American Charities v. O’Bannon</i> (10 th Circuit)	Appellant argues that the now prior version of the Charitable Solicitations Act (Utah Code § 13-22-1 et seq.) violates the federal due process clause by requiring consultants to register with the consumer protection division.	Closed	10th Circuit affirmed dismissal of claims because they were now moot based on statutory changes.
6.	Civil Appeals	<i>Count My Vote v. Cox</i> (Utah Supreme Court)	Count My Vote challenged citizen initiative process as unduly burdensome under Utah Constitution and as violating state and federal equal protection guarantees.	Active	Court issued order upholding initiative statutes; awaiting full opinion from the Court.
7.	Civil Appeals	<i>Grant v. Herbert</i> (Utah Supreme Court)	Pro se petitioners challenge the Legislature’s passage of HB 3001 re: medical cannabis and amendments to Proposition 2. Petitioners raised numerous arguments, most of which were not adequately briefed or were moot.	Active	Pending—awaiting decision after oral argument.

¹ This report includes only one case from the Child Protection Division. To identify additional cases handled by Child Protection would require the Attorney General’s office to manually review thousands of cases that are not maintained on an electronic database.

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8.	Civil Appeals	<i>Greer v. Herbert, et al.</i> (10th Circuit)	Disabled Plaintiff sought license from the State to operate a brothel. State denied Plaintiff's license because prostitution & brothels are unlawful in this state. Plaintiff claims State violated his constitutional rights of substantive due process, privacy, equal protection, and freedom of association, and seeks a court order striking down Utah's brothel laws. <i>See</i> (76-10-1302(b); 76-10-1303(b); 76-1304(iii); 76-10-1305(a)(e); and 47-1-1.	Active	District Court dismissed Plaintiff's claims finding statutes constitutional. Appeal <i>Pending</i> —awaiting decision; briefing completed.
9.	Civil Appeals	<i>Hahn v. Hahn</i> (Utah Court of Appeals)	Appellant asserts all of Utah's divorce, child support, and custody laws are unconstitutional for various reasons—State filed an amicus brief.	Closed	Court of Appeals rejected constitutional arguments for inadequate briefing (while praising the State's amicus brief). Petition for Writ of Certiorari denied by Utah Supreme Court.
10.	Civil Appeals	<i>Hammon v. POST Council; Fuller v. POST Council</i> (Utah Court of Appeals)	Petitioners challenge the constitutionality of the statute upon which POST Council bases its position that it cannot review/redetermine the facts on administrative appeal from POST's decision regarding officer discipline.	Active	<i>Pending</i> —awaiting Petitioner's opening brief to clarify arguments and constitutional challenge.
11.	Civil Appeals/CDSL	<i>Headman v. State of Utah, et al</i> (10th Circuit)	Plaintiff claims Utah Code § 30-3-5(8)(b) is unconstitutional and violates due process and equal protection because the law does not require the court to consider fault in alimony proceedings.	Active	District Court upheld validity of statute Appeal <i>Pending</i> —briefing completed; awaiting decision

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	DIVISION	CASE NAME/TITLE	SUMMARY	STATUS	RESULT
12.	Civil Appeals	<i>Hinkle v. Jacobsen/Rhorer</i> (Utah Supreme Court)	Appellant claims Utah Code § 78B-15-607(1) violates the Equal Protection Clause by limiting standing to challenge the paternity of a child born during a marriage to the presumed father and mother.	Active	District Court ruled in favor of Petitioner, upholding the statute and ruling Mr. Rhorer lacks standing to challenge Mr. Jacobsen’s status as presumed father under UUPA. <i>Pending</i> decision after oral argument—State did not file an amicus brief due to appellant’s preservation problems
13.	Civil Appeals	<i>Ho v. Dep’t of Commerce</i> (Utah Court of Appeals)	Petitioner argues that the definition of “massage therapy” in Utah Code § 58-47b-102(6) violates her First Amendment Rights	Active	<i>Pending</i> —waiting for Plaintiff’s opening brief
14.	Civil Appeals	<i>In re Baby Does</i> (Utah Supreme Court)	Whether Gestational Agreement Statute bars same sex male couple from surrogacy agreement—AG office argued as an amicus that the statute could be read to apply to same sex male couple thus avoiding constitutional questions.	Active	Court invalidated the gestational agreement requested by a same-sex married couple due to the meaning of the term “woman” in § 78B15-803(2) and urged the petitioners to seek guidance from the appellate courts on the constitutionality of the statute. <i>Pending</i> decision after briefing and argument.

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15.	Civil Appeals	<i>Jiricko v. Kelly</i> (10th Circuit Court of Appeals)	Pro se plaintiff alleges Utah Code § 78B-3-401 (Health Care Malpractice Act) violates due process and sued the judges who applied the Act.	Closed	Judge Benson adopted the Magistrate Judge's Report and Recommendation on 03/15/2018 dismissing the case. Plaintiff appealed the case to 10th Circuit. 10th Circuit affirmed district court's opinion.
16.	Civil Appeals	<i>Mackley v. Openshaw</i> (Utah Supreme Court)	Another challenge to Utah Code § 78B-15-607(1)	Active	District Court ruled in favor of Respondent (Openshaw) upholding the statute. <i>Pending</i> decision after oral argument— briefing completed in Court of Appeals; CoA then certified the case to the Utah Supreme Court; AG did not file amicus brief but referred the Court to the amicus briefs filed in <i>Castro</i> and <i>Olguin</i> , which covered the same arguments.
17.	Civil Appeals	<i>Mitchell v. Roberts</i> (Utah Supreme Court)	On certified questions from federal court asking for clarification about retroactive application of state law. Plaintiff arguably asserts that statutes reviving expired sex abuse claims violates the state constitution's due process and/or open court's provisions. AG office filed an amicus brief.	Active	District Court stayed case pending answers to questions before the Utah Supreme Court. <i>Pending</i> —awaiting decision.

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18.	Civil Appeals	<i>Richards v Cox</i> (Utah Supreme Court)	Plaintiffs challenged S.B. 78’s requirement that State School Board members had to be elected via partisan election processes claiming the law violated Utah Constitution art. X, § 8, which prohibits “religious or partisan test[s]” as a condition of employment, admission, or attendance in the state’s education system.	Active	District Court struck down the law and issued an injunction. <i>Pending</i> —awaiting decision after oral argument in September 2018.
19.	Civil Appeals	<i>Schleger v. State of Utah</i> (Court of Appeals)	Plaintiff argued that, absent an inferred waiver of sovereign immunity when Labor Commission transferred her claim to the EEOC, the statute allowing such transfer violated the Open Courts Clause of the Utah Constitution with respect to age discrimination claims made by state employees, because it deprives state employees of their ability to vindicate the rights set forth in the Utah Antidiscrimination Act (UADA).	Closed	Judge declined to address constitutional challenge because plaintiff’s claim was time-barred.
20.	Civil Appeals	<i>Steiner v. Utah State Tax Comm’n</i> (Utah Supreme Court)	Steiner argued that state income tax laws violate the dormant Commerce Clause of the U.S. Constitution because they tax income earned in other states or foreign jurisdictions and because the Tax Commission does not give a credit or other adjustment for taxes paid to a foreign government.	Active	<i>Pending</i> —awaiting oral argument on 4/19/19. The district court/tax court held that Utah’s income tax laws violated the commerce clause because the statutes do not credit taxes paid to foreign governments.
21.	Civil Appeals	<i>Utah Rep. Party v. Cox</i> (U.S. Supreme Court)	URP claimed SB54 violates the Party’s constitutional right to association and infringes on its rights to free speech and due process, its ability to control its own brand and message, and its authority over its endorsement, name, and emblems.	Closed	The U.S. Supreme Court declined to review the 10th Circuit’s decision upholding SB54 as constitutional.

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22.	Civil Appeals/CDSL	<i>Utah Stream Access Coalition v. VR Acquisitions and State of Utah</i> (Utah Supreme Court)	Utah Stream Access Coalition challenged the Public Waters Access Act (§ 73-29-101 et seq.) restrictions on public access to privately-owned streambeds under publicly-owned waters. USAC claimed the Act violated Utah Constitution art. I, § 25 (fundamental rights), art. XVII, § 1 (confirming existing water uses), and art. XX, § 1 (public lands held in public trust).	Active	Supreme Court reversed district court's decision striking down PWAA and remanded to district court to consider whether so-called <i>Conaster</i> easement existed in 1896. Waiting for remittitur to District Court.
23.	Civil Appeals/CDSL	<i>Castro v. Lemus</i> (Utah Supreme Court)	Appellant claims Utah Code § 78B-15-607(1) violates the Equal Protection Clause and due process by limiting standing to challenge the paternity of a child born during a marriage to the presumed father and mother.	Active	District Court ruled in favor of Respondent (Lemus) upholding the statute. <i>Pending</i> decision after oral argument—State filed an amicus brief.
24.	Civil Appeals/CDSL	<i>Olguin v. Anderton</i> (Utah Supreme Court)	Appellant claims Utah Code § 78B-15-607(1) violates procedural and substantive due process by limiting standing to challenge the paternity of a child born during a marriage to the presumed father and mother.	Active	District ruled in favor of Petitioner (Olguin) stating the statute violates his right to due process under the 14th Amendment of the U.S. Constitution. <i>Pending</i> decision after oral argument—State filed an amicus brief.

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25.	CDSL	<i>City of West Jordan v. Utah State Emergency Medical Services Committee et al</i> (Third District Court – Salt Lake County)	The Emergency Medical Service Committee, Utah Department of Health, and Bureau of Emergency Medical Services and Preparedness enacted certain amendments to Administrative Codes in question (R426-1-200, R426-2-400, R426-3-500). Plaintiffs claim the amended rules have "unintended and adverse consequences on local governments and emergency ambulance services throughout the state."	Closed	Parties stipulated to dismiss the case as moot.
26.	CDSL	<i>DLC (Guardian), et al. v. State of Utah, et al.</i> (US District Court)	Plaintiffs claim HB 101 (Disabled Adult Guardianship Amendments) violates the Fourteenth Amendment of the U.S. Constitution, the ADA, and the Rehabilitation Act by removing the right to counsel for certain respondents in guardianship proceedings.	Closed	Parties stipulated to dismiss the case
27.	CDSL	<i>DLC, et al. v. State of Utah, et al.</i> (US District Court)	Plaintiffs claim violations of the Fourteenth Amendment to the U.S. Constitution and Article 1, § 7 of the Utah Constitution because individuals awaiting competency restoration are confined w/out due process for prolonged periods of time.	Stayed	Court approved the settlement agreement, appointed a monitor, and stayed the case for five years.
28.	Civil Appeals/CDSL	<i>Salt Lake County, et al. v. State of Utah</i> (State Court)	Plaintiffs assert numerous state constitutional violations and seek to overturn § 59-2-201(4), § 59-2-804, and § 59-2-1007(2)(b). These statutes provide a formula for assessing taxes against airlines and set forth rights of appeal (§ 59-2-1007(2)(b) limits counties rights to appeal an assessment to the State Tax Commission to circumstances where the county believes fair market value is 50% greater than the assessment.).	Active	Case dismissed w/out prejudice. Appeal <i>pending</i> before Utah Supreme Court. State has submitted appellate brief. Awaiting Counties' reply brief.

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29.	CDSL/Civil Appeals	<i>Schmidt v. Herbert</i> (US District Court)	Plaintiff claims Utah Code § 57-1-1(3), which requires private property owners to use public utilities meters violates her constitutional right to life and liberty.	Active	Court granted Defendant's Motion to Dismiss. Plaintiff appealed to the 10th Circuit on 03/13/2019
30.	Civil Appeals	<i>Vega v. Jordan Valley Medical Center et al.</i> (Utah Supreme Court)	Plaintiff challenges the Medical Malpractice Act's provisions requiring putative plaintiffs to first obtain a certificate of compliance from DOPL before filing a medical malpractice claim in district court. Plaintiff argues this requirement violates the separation of powers doctrine, open courts clause, the wrongful death provision, uniform operation of laws clause, and right to a jury trial.	Active	Pending decision after oral argument. AG's Office filed an amicus brief.
31.	CDSL	<i>West Valley City v. Utah State Emergency Medical Services Committee et al</i> (Third District Court – Salt Lake County)	The Emergency Medical Service Committee, Utah Department of Health, and Bureau of Emergency Medical Services and Preparedness enacted certain amendments to Administrative Codes in question (R426-1-200, R426-2-400, R426-3-500). Plaintiffs claim the amended rules have "unintended and adverse consequences on local governments and emergency ambulance services throughout the state."	Closed	Parties stipulated to dismiss the case as moot.
32.	Criminal Appeals	<i>Alden v. State of Utah</i> (Fourth District Court – Millard County)	Criminal Petitioner contends the statute is unconstitutional because it does not provide an exception for the interest of justice.	Active	Alden filed a motion to dismiss her petition. The court dismissed without prejudice. Awaiting possible appeal

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33.	Criminal Appeals	<i>Utah v. Hatfield</i>	Criminal defendant claims Utah Code § 76-5b-130(1) is unconstitutional (as applied). Defendant is appealing a District Court decision finding "morphing" or the cutting out of children's faces and placing them on adult pornographic images constitutes child pornography.	Active	Criminal defendant is appealing District Court decision. Case was certified to the Utah Supreme Court. Appellant's Brief Due: 11/23/2018
34.	Criminal Appeals	<i>State of Utah v. Hunt</i> (Fifth District Court)	Criminal Defendant was charged with Wanton Destruction of Livestock (Utah Code Ann. § 76-6-111). Defendant claimed that the statute (§76-6-111) is unconstitutionally vague. Fifth District Court disagreed, and Defendant was convicted and sentenced. Defendant Appealed to the Utah Court of Appeals. On appeal, he again argued that § 76-6-111 is unconstitutionally vague.	Closed	The court of appeals rejected Defendant's challenge and upheld the statute.
35.	Criminal Appeals	<i>State of Utah v. Kathleen Sevastopoulos</i> (Utah Court of Appeals)	Defendant argues the Crime Victims Restitution Act is unconstitutional as applied to her because it requires the district court to determine restitution in a complex criminal case. The restitution order then becomes a civil judgment pursuant to the Act, and the Act does not provide the defendant with the same due process that would have been available in a civil proceeding.	Active	<i>Appellate briefing underway</i>
36.	Criminal Appeals	<i>Nacey v. State of Utah</i> (Third Judicial District – Salt Lake County)	Criminal Petitioner claims Utah Code §§ 78B-9-106, 107 violate the Open Courts Provision of the Utah Constitution.	Active	<i>Pending</i> before District Court -- State filed Motion for Summary Judgment.

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	DIVISION	CASE NAME/TITLE	SUMMARY	STATUS	RESULT
37.	Criminal Appeals	<i>State v. Silva</i> (Utah Supreme Court)	Defendant claims Utah Code § 76-2-402(2)(a)(ii) (2015) unconstitutionally precludes him from exercising his right to self-defense. (Statute has since been amended in an effort avoid similar challenges in the future).	Active	Briefed and argued; awaiting decision.
38.	Criminal Appeals	<i>State v. Ainsworth</i> (Utah Court of Appeals, Utah Supreme Court)	Challenge to Utah Code § 58-37-8(2)(g)-(h) claiming the enhancement provision for driving with a measurable controlled substance in the body was unconstitutional.	Closed	Supreme Court upheld statute.
39.	Criminal Appeals	<i>Winward v. State of Utah</i> (United States District Court – District of Utah)	Criminal Petitioner contends that all plea bargains addressing crimes whose indeterminate sentences end at life are void. Petitioner claims the procedures are unconstitutional because they do not disclose to a defendant, who chooses to waive the right to trial, that the Board of Pardons and Parole as an unaccountable agency of the Executive branch is not bound by any plea bargain or sentencing guidelines and its decision is not subject to appeal.	Active	Petitioner filed Petition for a Writ of Habeas Corpus of a Person in State Custody. State filed a response arguing the petition is untimely.

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40.	Litigation	<i>Jensen v. U of U</i> (US District Court)	The constitutional challenge was raised by Plaintiff in opposition to Defendant's Motion to Dismiss her federal age discrimination claim based on Eleventh Amendment immunity. Specifically, Plaintiff argued that the Utah Labor Commission's transfer of Plaintiff's claim to the Equal Employment Opportunity Commission (EEOC) should operate as a waiver of immunity and allow Plaintiff to proceed on her ADEA claim. Further, Plaintiff argued that, absent an inferred waiver of sovereign immunity upon the Labor Commission's transfer of her charge to the EEOC, the statute allowing such transfer violated the Open Courts Clause of the Utah Constitution with respect to age discrimination claims made by state employees, because it would deprive them of their ability to vindicate the rights set forth in the Utah Antidiscrimination Act.	Closed	The Federal District Court (Judge Benson) ruled that the Court need not address Plaintiff's Open Courts constitutional contention, because Plaintiff failed to file her charge of discrimination with the Utah Labor Commission within the 180-day limit. Case was settled and dismissed on 07/31/2018 on stipulated motion to dismiss.
41.	Medicaid Fraud Control Unit (MFCU)/ Criminal Appeals	<i>State v. David Bryce Jones</i> (Utah Court of Appeals)	Defendant filed a motion asking the Court to declare Utah Code § 76-5-1114(a)(iii) the Utah's Abuse, Neglect or Exploitation Statute unconstitutional on its face contending the terms "improper" and "unjust" are unconstitutionally vague and overly broad. <i>See</i> (Utah Code Ann. § 76-5-111, et seq.); challenged language is found in §76-5-111(4)(a)(iii).	Active	The Court denied Defendant's motion. <i>Pending before Utah Court of Appeals</i>

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42.	State Agency Counsel	<i>Bryner v. Utah Department of Health et al</i>	Utah Code § 63A-12-111(3) precludes the ombudsman from testifying before the records committee, another administrative body, or a court regarding a matter for which the government records ombudsman provided service. Plaintiff claims this law violates the Confrontation Clause in the United States Constitution and is therefore void under the Supremacy Clause.	Active	Case stayed pending the review of the vexatious litigant finding against Mr. Bryner.
43.	State Agency Counsel	<i>Dennis Garcia v. Utah Board of Pardons and Parole</i> (Third District Court)	Plaintiff claims the Utah Board of Pardons (“UBOP”) issued an order of restitution after it had lost jurisdiction over him. He asserted Utah Code § 77-27-5(3) violates Article I, Section 11 of Utah Constitution (the Open Courts Clause) because it precludes judicial review of the UBOP orders.	Active	Court has dismissed Plaintiff’s argument saying there is controlling case law that says Utah Code Ann. § 77-27-5(3) does not violate the Open Courts Clause. Court says UBOP decisions can be challenged by filing a petition for extraordinary relief.
44.	State Agency Counsel/CDSL	<i>Salt Lake City v. Inland Port Authority</i> (Third District Court)	Plaintiffs contend that Utah Code §§ 11-58-401 to 403 violate Article VI, Section 28 of the Utah Constitution by allegedly delegating "the power to make, supervise, interfere with and/or perform a municipal function" to the Inland Port Authority.	Active	Summons unserved

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45.	State Agency Counsel	<i>UOSH v. UHS of Provo Canyon</i> (Administrative Law case before Labor Commission)	USH of Provo Canyon was cited for alleged OSHA violations. The in-patient behavioral health facility was accused of failure to protect patient(s) from violence. The facility claims the fair notice clause is unconstitutionally vague and deprives them of notice and due process.	Active	Provo Canyon filed an MSJ which was denied (constitutional challenge included therein). Hearing set for July 16-17
46.	Tax & Financial Services Division	<i>XXXX v. Auditing Division of the Utah State Tax Commission</i>	Plaintiff asserts Utah Code § 59-10-136(5)(a) which states “[i]f an individual is considered to have a domicile in this state...[then] the individual’s spouse is considered to have a domicile in this state” is unconstitutional both facially and as applied under the Privileges and Immunities Clause, Equal Protection Clause, and Due Process Clause.	Active	Case still <i>pending</i> before the agency which has not yet reached the constitutional question.
47.	Tax & Financial Services Division	<i>XXXXX v. Auditing Division, Tax Commission</i>	Plaintiffs challenge § 59-7-102 (1)(c) on equal protection grounds and uniform operation of the laws, claiming “discriminatory” treatment because an out of state insurance company is treated substantially different than a Utah (admitted) insurer.	Active	Administrative appeal <i>pending</i> .
48.	Tax & Financial Services Division	<i>XXXXX v. Auditing Division, Tax Commission</i>	Plaintiffs challenge § 59-7-106 (1)(k), claiming that taxation of dividends from a foreign subsidiary violates the Commerce Clause per <i>Kraft</i> case.	Active	Administrative appeal <i>pending</i> .
49.	Tax & Financial Services Division	<i>XXXXX v. Auditing Division, Tax Commission</i>	Plaintiffs claim division’s audit is not supported by Utah law and violates the Commerce Clause as analyzed in <i>Quill</i> .	Active	Administrative appeal <i>pending</i> .

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	DIVISION	CASE NAME/TITLE	SUMMARY	STATUS	RESULT
50.	Tax & Financial Services Division	XXXXX v. <i>Auditing Division, Tax Commission</i>	Plaintiffs contend that the treatment of the taxpayer's income is impermissible under the Equal Protection Clause of the U.S. Constitution and the uniform operation of laws provision of the Utah Constitution.	Active	Administrative appeal <i>pending</i> .
51.	Tax & Financial Services Division	<i>Salt Lake County, et al. v. State of Utah</i> (State Court)	Plaintiffs assert numerous state constitutional violations and seek to overturn § 59-2-201(4), § 59- 2-804, and § 59-2-1007(2)(b). These statutes provide a formula for assessing taxes against airlines and set forth rights of appeal (§ 59-2-1007(2)(b) limits counties rights to appeal an assessment to the State Tax Commission to circumstances where the county believes fair market value is 50% greater than the assessment.).	Active	<i>Pending.</i>
52.	Tax & Financial Services Division	Alaska Air Group, American Airlines, Southwest Airlines, and United Continental Holdings (State Court); and Delta Air Lines, Frontier Airlines, JetBlue, and Skywest Airlines, (Tax Commission)	Plaintiffs assert numerous state constitutional violations and seek to overturn § 59-2-201(4), § 59- 2-804, and § 59-2-1007(2)(b). These statutes provide a formula for assessing taxes against airlines and set forth rights of appeal (§ 59-2-1007(2)(b) limits counties rights to appeal an assessment to the State Tax Commission to circumstances where the county believes fair market value is 50% greater than the assessment.).	Active	<i>Pending.</i>

CONSTITUTIONAL CHALLENGES – UPDATED MARCH 2019

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53.	Tax & Financial Services Division	XXXXX v. <i>Tax Commission</i> (State Court)	Commerce Clause challenges to Utah's income tax on residents and application of § 59-0-115.	Active	<i>Pending.</i>