SUPREME COURT OF THE UNITED STATES

Nos. 92–1384 AND 92–1839

BARCLAYS BANK PLC, PETITIONER
92–1384 *v.*
FRANCHISE TAX BOARD OF CALIFORNIA

COLGATE-PALMOLIVE COMPANY, PETITIONER
92–1839 *v.*
FRANCHISE TAX BOARD OF CALIFORNIA

ON WRITS OF CERTIORARI TO THE COURT OF APPEAL OF CALIFORNIA, THIRD APPELLATE DISTRICT

[June 20, 1994]

JUSTICE BLACKMUN, concurring.

Last Term, in *Itel Containers Int'l Corp.* v. *Huddleston*, 507 U. S. ___, ___ (1993) (BLACKMUN, J., dissenting) (slip op. 4), I expressed my disagreement with the Court's willingness, in applying the "one voice" test, to "infe[r] permission for [a] tax from Congress' supposed failure to prohibit it." See also, *Wardair Canada Inc.* v. *Florida Dept. of Revenue*, 477 U. S. 1, 18 (1986) (BLACKMUN, J., dissenting). I accordingly would not rely in the present case on congressional inaction to conclude "that Congress implicitly has *permitted* the States to use the worldwide combined reporting method." *Ante*, at 27. Nevertheless, because today's holding largely is controlled by *Container Corp. of America* v. *Franchise Tax Bd.*, 463 U. S. 159 (1983), and because California's corporate franchise tax does not directly burden the instrumentalities of foreign commerce, see *Itel*, *supra; Wardair*, *supra;* and *Japan Line, Ltd.* v. *County of Los Angeles*, 441 U. S. 434 (1979), I agree that the tax does not "impair federal uniformity in an area where federal uniformity is essential," *id.*, at 448. I therefore join the opinion of the Court.