# SUPREME COURT OF THE UNITED STATES

No. 94–395

UNITED STATES, PETITIONER *v.* LORI RABIN WILLIAMS

ON WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT

[April 25, 1995]

JUSTICE SCALIA, concurring.

I join the opinion of the Court, except insofar as it holds that Williams is a "taxpayer" within the meaning of §§6511(a) and 7701(a)(14), see *ante*, at 7. That seems to me unnecessary to the decision, since §6511(a), an administrative exhaustion provision, has too remote a bearing upon §1346(a)(1), the jurisdictional provision at issue, to create by implication the significant limitation upon jurisdiction that the Government asserts.

I acknowledge the rule requiring clear statement of waivers of sovereign immunity, see *post*, at 3 (dissenting opinion), and I agree that the rule applies even to determination of the scope of explicit waivers. See, *e.g., United States* v. *Nordic Village, Inc.,* 503 U. S. 30, 34 (1992). The rule does not, however, require explicit waivers to be given a meaning that is implausible—which would in my view be the result of restricting the unequivocal language of §1346(a)(1) by reference to §6511(a). "`The exemption of the sovereign from suit involves hardship enough where consent has been withheld. We are not to add to its rigor by refinement of construction where consent has been announced.'" *United States* v. *Aetna Casualty & Surety Co.*, 338 U. S. 366, 383 (1949) (quoting *Anderson* v. *Hayes Constr. Co.*, 243 N. Y. 140, 147, 153 N. E. 28, 29–30 (1926) (Cardozo, J.)).