

NOTE: Where it is feasible, a syllabus (headnote) will be released, as is being done in connection with this case, at the time the opinion is issued. The syllabus constitutes no part of the opinion of the Court but has been prepared by the Reporter of Decisions for the convenience of the reader. See *United States v. Detroit Lumber Co.*, 200 U. S. 321, 337.

# SUPREME COURT OF THE UNITED STATES

Syllabus

NATIONAL PRIVATE TRUCK COUNCIL, INC., ET AL. v.  
OKLAHOMA TAX COMMISSION ET AL.

CERTIORARI TO THE SUPREME COURT OF OKLAHOMA  
No. 94-688. Argued April 18, 1995—Decided June 19, 1995

In the Oklahoma state courts, petitioners successfully challenged certain state taxes as violating the dormant commerce clause. The Oklahoma Supreme Court ordered respondents to award refunds pursuant to state law, but declined to award declaratory or injunctive relief under 42 U. S. C. §1983 or attorney's fees under §1988. The court reasoned that because adequate remedies existed under state law, the Tax Injunction Act would have precluded petitioners from seeking an injunction in federal court; although that Act does not apply to state courts, the Oklahoma Supreme Court invoked the principle of "intrastate uniformity" to conclude that petitioners were not entitled to injunctive or declaratory relief under §1983.

*Held:*

1. Section 1983 provides no basis for courts to issue injunctive or declaratory relief in state tax cases when there is an adequate remedy at law. This Court has long held that courts should adopt a hands-off approach with respect to state tax administration. *Dows v. City of Chicago*, 11 Wall. 108, 110. In passing §1983, Congress did not limit this strong background principle of noninterference with state taxation. Construing §1983 with this principle of noninterference in mind, the Court concludes that §1983 does not call for courts—whether federal or state—to disrupt state tax administration by issuing injunctive or declaratory relief when state law furnishes an adequate legal remedy. Pp. 6-10.

2. Since no relief could be awarded under §1983, no attorney's fees can be awarded under §1988. P. 10.  
879 P. 2d 137, affirmed.

THOMAS, J., delivered the opinion for a unanimous Court.  
KENNEDY, J., filed a concurring opinion.