



Pat Smith quoted in both Tax Notes and the Daily Tax Report on the retirement of Supreme Court Justice Anthony Kennedy

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Tax Notes and Bloomberg BNA Daily Tax Report

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Ivins attorney Pat Smith was quoted in articles in both *Tax Notes* and the Bloomberg BNA *Daily Tax Report* on the retirement of Supreme Court Justice Anthony Kennedy, and what his retirement could mean for tax law.

Justice Kennedy Steps Down After Undoing Quill. Tax Notes

Patrick J. Smith of Ivins, Phillips & Barker Chtd. said Trump will likely nominate someone with views that are very similar to those of Gorsuch, which Smith said would be welcome news for taxpayers who are interested in challenging the validity of tax regulations.

"While Justice Kennedy wrote a very strong concurring opinion in *Pereira* calling for a reexamination of *Chevron*, I think a younger justice in the mold of Justice Gorsuch would be a very reliable vote in favor of reining in the power of federal agencies, including the IRS and Treasury," Smith said.

Kennedy Leaves State Tax Legacy, Administrative Law Imprint. Daily Tax Report.

"If Trump nominates someone close to Gorsuch on administrative law, it will be a good move to limit the power of the IRS and Treasury to depart from statutory authority," said Patrick Smith, a partner at Ivins, Phillips & Barker, Chartered in Washington. "Kennedy hasn't been a strong voice for administrative law," he said.



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Smith commended Kennedy's concurrence in the June 21 decision in *Pereira v. Sessions*, an immigration case that rejected an agency's statutory interpretation.

Kennedy's concurrence in *Pereira* echoed *Brohl*, when he said, "it seems necessary and appropriate to reconsider, in an appropriate case, the premises that underlie *Chevron* and how courts have implemented that decision. The proper rules for interpreting statutes and determining agency jurisdiction and substantive agency powers should accord with constitutional separation-of-powers principles and the function and province of the Judiciary."

- Bloomberg Daily Tax Report: *Kennedy Leaves State Tax Legacy, Administrative Law Imprint*