A state or locality in need of revenue, or possibly seeking a narrow policy goal, may enact a statute or ordinance (or adopt an administrative policy) imposing a tax that targets a specific company and applies to no other taxpayer.

In their article for the *Journal of Multistate Taxation and Incentives*, Eversheds Sutherland (US) attorneys Charles Kearns and Chris Mehrmann evaluate the merits of challenging taxes that target a single company on U.S. constitutional grounds. Specifically, the authors provide an overview of the minimum requirements to challenge a state or local tax provision under the Equal Protection Clause and the Eighth Amendment, as well as the relevance of the "tax" versus "fee" distinction in this context.
Caught in the Crosshairs: U.S. Constitutional Challenges When a Jurisdiction Targets a Specific Taxpayer

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