

SPENCER ET UX. v. SOUTH CAROLINA TAX  
COMMISSION ET AL.

CERTIORARI TO THE SUPREME COURT OF SOUTH CAROLINA

No. 84-249. Argued February 27, 1985—Decided March 27, 1985  
281 S. C. 492, 316 S. E. 2d 386, affirmed by an equally divided Court.

*Henry L. Parr, Jr.*, argued the cause for petitioners. With him on the briefs were *Eric B. Amstutz* and *Frank S. Holleman III*.

*Ray N. Stevens*, Senior Assistant Attorney General of South Carolina, argued the cause for respondents. With him on the brief were *T. Travis Medlock*, Attorney General, and *Joe L. Allen, Jr.*, Chief Deputy Attorney General.\*

PER CURIAM.

The judgment is affirmed by an equally divided Court.

JUSTICE POWELL took no part in the decision of this case.

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\*Briefs of *amici curiae* urging affirmance were filed for the State of Alaska et al. by *Francis X. Bellotti*, Attorney General of Massachusetts, *Thomas R. Kiley*, First Assistant Attorney General, *Judith S. Yogman*, Assistant Attorney General, *Norman Gorsuch*, Attorney General of Alaska, *Steve Clark*, Attorney General of Arkansas, *Duane Woodard*, Attorney General of Colorado, *Jim Jones*, Attorney General of Idaho, *Thomas J. Miller*, Attorney General of Iowa, *David L. Armstrong*, Attorney General of Kentucky, *Alex W. Rose*, Assistant Attorney General, *Stephan H. Sachs*, Attorney General of Maryland, *Hubert H. Humphrey III*, Attorney General of Minnesota, *Brian McKay*, Attorney General of Nevada, *Peter W. Mosseau*, Acting Attorney General of New Hampshire, *Robert O. Wefald*, Attorney General of North Dakota, *Anthony J. Celebrezze, Jr.*, Attorney General of Ohio, *LeRoy S. Zimmerman*, Attorney General of Pennsylvania, and *Mark V. Meierhenry*, Attorney General of South Dakota; and for the Council of State Governments et al. by *Joyce Holmes Benjamin*.