



Kiran Bhat *Round-up*

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Thursday round-up

Yesterday, the Court heard the final arguments scheduled for this Term, in [*Arizona v. United States*](#). The Justices considered whether four provisions of S.B. 1070, Arizona's immigration law, are preempted by federal law. Kali Borkoski rounded up early coverage of the arguments for [this blog](#), finding "a general agreement that the Court seemed likely to uphold" a provision that requires police officers to verify the immigration status of arrestees whom they believe may be in the country illegally; however, "it was less clear how the Court might rule on the other provisions at issue." Additional coverage of the argument comes from Greg Stohr of [Bloomberg](#), [Nina Totenberg](#) and [Mark Memmott](#) of NPR, David G. Savage of the [Los Angeles Times](#), Warren Richey of the [Christian Science Monitor](#), Alia Beard Rau of the [Arizona Republic](#), Jaclyn Belczyk of [JURIST](#), Ruthann Robson of [Constitutional Law Prof Blog](#), Jeremy Leaming of [ACSblog](#), Alan Gomez of [USA Today](#), Ryan Abbott of [Courthouse News](#), Ilya Shapiro at [Cato@Liberty](#), Michael Bobelian at [Forbes](#), Elise Foley at the [Huffington Post](#), Dahlia Lithwick of [Slate](#), and [UPI](#).

Several commentators also weighed in. At [Bloomberg View](#), Noah Feldman contends that a Court decision upholding S.B. 1070 could lead to a national identification card, while Michael McGough – writing at the Opinion L.A. blog of the [Los Angeles Times](#) – contends that the Chief Justice gave "illegal immigration opponents a sound bite" when he mused during oral arguments that "the federal government just doesn't want to know who is here illegally or not." In an op-ed for the Washington Post, [Andrew Friedman and Nisha Agarwal](#) argue that, if the Court upholds S.B. 1070, "supporters of equity and inclusion" must not only "defend[] immigrant communities from racial profiling," but also "work to promote opportunity wherever possible and to create the welcoming society that that United States has always aspired to become." And at the Washington Post's Wonkblog, [Suzy Khimm](#) argues that – regardless of the Court's ultimate ruling – the immigration debate will rage on.

Media coverage of the arguments also focused on the scene outside the Court, as protestors held clashing demonstrations. Julia Preston of the [New York Times](#), Ian Duncan of the [Los Angeles Times](#), Alia Beard Rau and Yvonne Wingett Sanchez of the [Arizona Republic](#), Padmananda Rama of [NPR](#), and Benjamin R. Freed of [DCist](#) have coverage.

The Court also released an opinion yesterday in [*United States v. Home Concrete & Supply, LLC*](#). By a vote of five to four, the Court held that Section 6501(e)(1)(A) of the Internal Revenue Code, which extends the limitations period for the government to assess a deficiency against a taxpayer, does not apply when a taxpayer overstates the

basis in property that he has sold and thereby understates the gain received from the sale. Greg Stohr of [Bloomberg](#) reports that the ruling “may prevent the collection of \$1 billion from people who used a tax shelter popular in the late 1990s and early 2000s” while Kristen Hickman and Steve Johnson analyze the decision at [TaxProf Blog](#). The Associated Press (via the [Washington Post](#)), Sally P. Schreiber of the [Journal of Accountancy](#), John D. McKinnon of the [Wall Street Journal](#) (subscription required), and [Robert Woods](#) and [Peter J. Reilly](#) at Forbes also have coverage.

Finally, the Department of Justice admitted yesterday that it inadvertently erred when, during the 2009 arguments in *Nken v. Holder*, it represented that U.S. officials regularly facilitate the return of wrongly deported immigrants to the United States. At [this blog](#), Lyle Denniston reports that the lawyers who admitted the error “had regrets” but did not apologize directly for the mistake. Jess Bravin of the [Wall Street Journal](#) reports that the Department will institute new procedures that will correct the error (subscription required). Debra Cassens Weiss of the [ABA Journal](#) also has coverage.

Briefly:

- In an op-ed for the [Washington Post](#), Charles Lane argues that “[h]owever the justices rule on health care, and however they split, there will be a political storm. But the court will probably weather it.”
- Steven D. Schwinn of the [Constitutional Law Prof Blog](#) reports that Jose Padilla filed a cert. petition seeking review of the Fourth Circuit’s decision barring his lawsuit against former Secretary of Defense Donald Rumsfeld; Lyle covered the filing on Monday for [this blog](#).