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## Supreme Court rules NY prosecutors may seek Trump's tax returns, but not Congress

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Prosecutors in New York can demand the release of President Trump's income tax returns and financial records for an investigation of hush money payments, the Supreme Court ruled Thursday. The court also said Congress may seek the documents but has not yet provided an adequate justification for doing so.

“In our judicial system, the public has a right to every man's evidence,” Chief Justice John Roberts said in the 7-2 ruling in the New York case, issued on the final day of the court's term. “Since the earliest days of the Republic, ‘every man’ has included the president of the United States.”

While ruling that Trump is not immune from a subpoena by a state grand jury for the financial records, the court did not require immediate compliance, instead returning the case to a lower court in New York to consider any additional arguments from the president's lawyers. And any documents Trump is required to produce would be shielded from public view by grand jury secrecy — in contrast to Congress, which could make the records public if it obtained them.

“The public interest in fair and effective law enforcement cuts in favor of comprehensive access to evidence,” Roberts said.

Dissenting Justice Samuel Alito said the ruling in the New York case “threatens to impair the functioning of the presidency and provides no real protection against the use of the subpoena power by the nation's 2,300+ local prosecutors.”

Nan Aron, president of the liberal advocacy group Alliance for Justice, said, “It's now up to the lower courts to properly enforce these decisions to hold this president accountable for violating the law. Trump's delay tactics won't protect him forever.”

Ilya Shapiro, constitutional law director at the libertarian Cato Institute, said the court properly ruled that “the president isn't above the law, even state law, but he can certainly raise defenses specific to his constitutional duties (if he has any).”

Manhattan District Attorney Cyrus Vance has sought nearly 10 years of business and personal tax records from the president's accounting firm, Mazars, for a grand jury investigation of possible crimes committed in the payment of hush money to two women who said they had affairs with Trump years ago.

Trump's former attorney, Michael Cohen, has said Trump repaid him \$130,000 for the payment to Stephanie Clifford, a former pornographic film star who performed as Stormy Daniels, and \$150,000 to reimburse the National Enquirer for a hush payment to former Playboy model Karen McDougal.

Trump has denied the relationships but has not said why he would have paid the women for their silence. He acknowledged the \$130,000 payment to Clifford on Twitter in 2018.

His lawyers argued that the president was legally immune from grand jury subpoenas while in office. But Vance's office said the Supreme Court had rejected that argument in 1997 when it unanimously denied immunity to President Bill Clinton from a sexual harassment lawsuit by Paula Jones, a state employee in Arkansas while Clinton was the state's governor. Clinton settled the suit for \$850,000 in 1998.

Grand jury investigations are confidential. But as a criminal case proceeds, prosecutors can sometimes make grand jury evidence public in court filings.

Soon after the decision was released, Trump tweeted that the court's ruling meant he had to "keep fighting in a politically corrupt New York. Not fair to this Presidency or Administration!"

Presidents are normally under no legal obligation to make their tax returns public, unless they are facing subpoenas like those issued to Trump's record-keepers. But every president and major-party candidate has released their returns since :President Richard Nixon reluctantly did so in December 1973, nine months before he resigned from office while facing impeachment.

At times, Trump has said he cannot disclose his returns because he is regularly under audit by the Internal Revenue Service. However, an IRS audit poses no legal barrier to disclosure, and Nixon was being audited when he made his returns public.

In the congressional investigation, three committees in the Democrat-controlled House sought eight years of tax returns and financial records from Mazars, and additional records from Deutsche Bank and Capitol One, two banks that loaned money to Trump's businesses.

One House committee cited congressional testimony by Cohen saying Trump had understated his assets for tax purposes and overstated them for other purposes. The committee said it wanted the information for its investigation into the adequacy of federal ethics laws. Democrats said the tax records might also reveal whether Trump had borrowed money or done business with Russians before becoming president, transactions he has denied.

The president's lawyers argued that Congress can subpoena financial records only for the purpose of making laws and that the House committees had failed to cite any specific legislation they were considering.

Roberts, in a separate 7-2 ruling, said Trump is not immune from congressional subpoenas, but that lower courts that ordered release of the records had failed to adequately balance "the unique position of the president" against Congress's legitimate role in considering and enacting laws.

Justice Clarence Thomas, in dissent, argued that "Congress has no power to issue a legislative subpoena for private, nonofficial documents—whether they belong to the president or not."

Although no records will be available immediately, House Speaker Nancy Pelosi, D-San Francisco, said the court “has reaffirmed the Congress’s authority to conduct oversight on behalf of the American people, as it asks for further information from the Congress.”

The cases are Trump vs. Vance, 19-635, and Trump vs. Mazars, 19-715.