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What a Decision on Affirmative Action Teaches About Taxation

51 Rutgers L. Rec. 102 (2023) | WestLaw | LexisNexis | PDF **I. INTRODUCTION**

The 2023 U.S. Supreme Court decision Students for Fair Admissions v. Harvard1 has been described as a ?landmark?2 decision with respect to affirmative action. The Court held that race-based admissions policies at two U.S. universities violated the Equal Protection Clause of the Fourteenth Amendment.3

At first glance, it may appear that Students has nothing to do with taxation. But closer examination reveals that Students is directly relevant to the U.S. nationality-based tax system.

This article: (II) situates the U.S. nationality-based tax system in the context of Fourteenth Amendment Equal Protection; and then (III) explains the relevance of Students for the U.S. nationality-based tax system.

1 Students for Fair Admissions, Inc. v. President & Fellows of Harv. Coll., 600 U.S. 181 (2023).

2 The Editorial Board, A Landmark for Racial Equality at the Supreme Court, Wall St. J. (June 29, 2023), https://www.wsj.com/articles/harvard-unc-students-for-fair-admissions-supreme-court-affirmative-action-john-roberts-clarence-thomas-racial-preferences-f8c998f6.

3 Students for Fair Admissions, Inc., 600 U.S. at 220; see also U.S. Const. amend. XIV, § 1.

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