

**06-666 DEPT OF REVENUE OF KY V. DAVIS**

DECISION BELOW: 197 S.W. 3d 557

LOWER COURT CASE NUMBER: 2004-CA-001940-MR

**QUESTION PRESENTED:**

Whether a state violates the dormant Commerce Clause by providing an exemption from its income tax for interest income derived from bonds issued by the state and its political subdivisions, while treating interest income realized from bonds issued by other states and their political subdivisions as taxable to the same extent, and in the same manner, as interest earned on bonds issued by commercial entities, whether domestic or foreign.

CERT. GRANTED 5/21/2007