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NOTE: Where it is feasible, a syllabus (headnote) will be released, as is being done in connection with this case, at the time the opinion is issued. The syllabus constitutes no part of the opinion of the Court but has been prepared by the Reporter of Decisions for the convenience of the reader. See *United States* v. *Detroit Timber & Lumber Co.,* 200 U. S. 321, 337.

SUPREME COURT OF THE UNITED STATES

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UNITED STATES *v.* CLINTWOOD ELKHORN MINING CO. ET AL.

CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE FEDERAL CIRCUIT

No. 07–308. Argued March 24, 2008—Decided April 15, 2008

The Internal Revenue Code requires a taxpayer seeking a refund of taxes unlawfully assessed to file an administrative claim with the Internal Revenue Service (IRS) before filing suit against the Government, see 26 U. S. C. §7422(a). Such claim must be filed within three years of the filing of a tax return or two years of the tax's payment, whichever is later, see §6511(a). In contrast, the Tucker Act allows claims to be brought against the Government within six years of the challenged conduct. Respondent coal companies paid taxes on coal exports under a portion of the Code later invalidated under the Export Clause of the Constitution. They filed timely administrative claims and recovered refunds of their 1997–1999 taxes, but sought a refund of their 1994–1996 taxes in the Court of Federal Claims without complying with the Code's refund procedures. Nevertheless, the court allowed them to proceed directly under the Export Clause and the Tucker Act. Affirming in relevant part, the Federal Circuit ruled that the companies could pursue their Export Clause claim despite their failure to file timely administrative refund claims.

Held: The plain language of 26 U. S. C. §§7422(a) and 6511 requires a taxpayer seeking a refund for a tax assessed in violation of the Export Clause, just as for any other unlawfully assessed tax, to file a timely administrative refund claim before bringing suit against the Government. Pp. 4–12.

(a) Because the companies did not file a refund claim with the IRS for the 1994–1996 taxes, they may, under §7422(a), bring "[n]o suit" in "any court" to recover "any internal revenue tax" or "any sum" alleged to have been wrongfully collected "in any manner." Moreover, §6511's time limits for filing administrative refund claims—set forth

in an "unusually emphatic form," *United States* v. *Brockamp*, 519 U. S. 347, 350—apply to "*any* tax imposed by [Title 26]," §6511(a) (emphasis added). Contrary to the companies' claim that these statutes are ambiguous, the provisions clearly state that taxpayers must comply with the Code's refund scheme before bringing suit, including the filing of a timely administrative claim. Indeed, this question was all but decided in *United States* v. *A. S. Kreider Co.*, 313 U. S. 443, where the Court held that the limitations period in the Revenue Act then in effect, not the Tucker Act's longer period, applied to tax refund actions. As was the case there, the current Code's refund scheme would have "no meaning whatever," *id.,* at 448, if taxpayers failing to comply with it were nonetheless allowed to bring suit subject only to the Tucker Act's longer time bar. Pp. 4–6.

(b) The companies nonetheless assert that their claims are exempt from the Code provisions' broad sweep because the claims derive from the Export Clause. The principles that a "constitutional claim can become time-barred just as any other claim can," *Block* v. *North Dakota ex rel. Board of Univ. and School Lands*, 461 U. S. 273, 292, and that Congress has the authority to require administrative exhaustion before allowing a suit against the Government, even for a constitutional violation, see, *e.g., Ruckelshaus* v. *Monsanto Co.*, 467 U. S. 986, 1018, are fully applicable to unconstitutional taxation claims. The companies' attempt to distinguish Export Clause claims on the ground that the Clause is not simply a limitation on taxing authority but a prohibition carving particular economic activity out of Congress's power is without substance and totally manipulable. There is no basis for treating taxes collected in violation of that Clause differently from taxes challenged on other grounds. Because the companies acknowledge that their claims are subject to the Tucker Act's time bar, the question is not whether their refund claim can be limited, but rather which limitation applies. Their argument that, despite explicit and expansive statutory language, the Code's refund scheme does not apply to their case as a matter of statutory interpretation is unavailing. They claim that Congress could not have intended it to apply a "constitutionally dubious" refund scheme to taxes assessed in violation of the Export Clause, but the statutory language emphatically covers the facts of this case. In any event, there is no constitutional problem. Congress's detailed scheme is designed "to advise the appropriate officials of the demands or claims intended to be asserted, so as to insure an orderly administration of the revenue," *United States* v. *Felt & Tarrant Mfg. Co.*, 283 U. S. 269, 272, to provide that refund claims are made promptly, and to allow the IRS to avoid unnecessary litigation by correcting conceded errors. Even when a tax's constitutionality is challenged, taxing authorities have

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an "exceedingly strong interest in financial stability," *McKesson Corp.* v. *Division of Alcoholic Beverages and Tobacco, Fla. Dept. of Business Regulation*, 496 U. S. 18, 37, that they may pursue through provisions of the sort at issue. There is no reason why invoking the Export Clause would deprive Congress of the power to protect this interest. The companies' claim that the Code procedures are excessively burdensome is belied by their own invocation of those procedures for taxes paid within the Code's limitations period, which resulted in full refunds with interest. Pp. 6–10.

(c) The companies' fallback argument—that even if the refund scheme applies to Export Clause cases generally, it does not apply when taxes are unconstitutional on their face—is rejected. *Enochs* v. *Williams Packing & Nav. Co.*, 370 U. S. 1, distinguished. Pp. 10–12.

473 F. 3d 1373, reversed.

ROBERTS, C. J., delivered the opinion for a unanimous Court.