

Opinion of ALITO, J.

SUPREME COURT OF THE UNITED STATES

No. 08–310

POLAR TANKERS, INC., PETITIONER *v.* CITY OF
VALDEZ, ALASKA

ON WRIT OF CERTIORARI TO THE SUPREME COURT OF ALASKA

[June 15, 2009]

JUSTICE ALITO, concurring in part and concurring in the judgment.

I join the opinion of the Court, except for Part II–B–2, which might be read to suggest that the tax at issue here would be permitted under the Tonnage Clause if the tax were a property tax levied in the same manner on other personal property within the jurisdiction. It is sufficient for present purposes that the Valdez tax is not such a personal property tax and therefore, even if the Tonnage Clause permits a true, evenhanded property tax to be applied to vessels, the Valdez tax is an unconstitutional duty of tonnage.