
No. 93-1684MN

In re Jefferson Lines, Inc., *
 *
 Debtor; *
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 *
State of Oklahoma ex rel. *
Oklahoma Tax Commission, * On Appeal from the United
 * States District Court
 Appellant, * for the District of
 * Minnesota.
 v. *
 *
 *
Jefferson Lines, Inc., *
 *
 Appellee. *

Submitted: June 5, 1995

Filed: June 23, 1995

Before RICHARD S. ARNOLD, Chief Judge, BEAM, Circuit Judge, and JACKSON, (*) District Judge.

RICHARD S. ARNOLD, Chief Judge.

This is a bankruptcy case in which Jefferson Lines, Inc., is the debtor. The Oklahoma Tax Commission seeks payment for unpaid sales taxes on the gross price of interstate bus tickets sold in Oklahoma. The applicable state statute, Okla. Stat. Title 68, SS 1354(1)(C), requires Jefferson to collect a sales tax on the gross price of every bus ticket sold in Oklahoma, including tickets for transportation service performed out of state. In an opinion filed last year, we held that the sales tax, as applied to the present situation, was in violation of the Commerce Clause of the United States Constitution, Article I, SS 8, cl. 3, and we therefore affirmed a judgment of the District Court disallowing the claim of the Oklahoma Tax Commission. 15 F.3d 90 (8th Cir.1994).

The Supreme Court granted certiorari and has now reversed our judgment. Oklahoma Tax Comm'n v. Jefferson Lines, Inc., ___ U.S. ___, 115 S. Ct. 1331 (1995). That Court's judgment, filed with us on May 26, 1995, reverses the judgment of our Court and remands the case to us "for further proceedings in conformity with the opinion of" the Supreme Court.

Accordingly, we now reverse the judgment of the District Court and remand the case to that Court for further proceedings in conformity with the opinion of the Supreme Court of the United States.

It is so ordered.

A true copy.

Attest:

CLERK, U. S. COURT OF APPEALS, EIGHTH CIRCUIT.

(*) The Hon. Carol E. Jackson, United States District Judge for
the Eastern District of Missouri, sitting by designation.