

SLIP OP. 95-197

UNITED STATES COURT OF INTERNATIONAL TRADE

BEFORE: THE HONORABLE DOMINICK L. DiCARLO, CHIEF JUDGE, AND JANE A. RESTANI and R. KENTON MUSGRAVE, JUDGES

UNITED STATES SHOE CORP.,	:	
	:	
Plaintiff,	:	Court No. 94-11-00668
	:	
v.	:	
	:	
THE UNITED STATES,	:	
	:	
Defendant.	:	

JUDGMENT

Upon consideration of plaintiff's and defendant's motions for summary judgment, pursuant to Rule 56 of the Rules of this Court, the submissions of amici, the record, and other pertinent papers, it is hereby

ORDERED that plaintiff's motion for summary judgment is GRANTED; and it is further

ORDERED that defendant's motion for summary judgment is DENIED; and it is further

ORDERED that the Harbor Maintenance Tax imposed, pursuant to the Harbor Maintenance Revenue Act of 1986, Pub. L. No. 99-662, 100 Stat. 4266, on merchandise exported from the United States be, and hereby is, declared to be unconstitutional as a violation of Article I, Section 9, Clause 5 of the United States Constitution; and it is further

ORDERED that the United States Customs Service is hereby enjoined, as of the date of the entry of this Judgment, from the assessment and collection of the Harbor Maintenance Tax in connection with merchandise exported from the United States; and it is further

ORDERED that a money judgment is awarded plaintiff in the amount of \$8,281.87, together with interest and costs as provided by law.

Dominick L. DiCarlo, Chief Judge

Jane A. Restani, Judge

R. Kenton Musgrave, Judge

Dated: New York, New York

This day of December, 1995.