Oct 28, 2025

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OFFICE OF THE ATTORNEY GENERAL STATE OF FLORIDA

# Florida Attorney General's Office News Release

## Attorney General James Uthmeier Files Supreme Court Complaint Against California for Unconstitutional Tax Scheme

**TALLAHASSEE, Fla.—** Attorney General James Uthmeier today announced that he has filed a bill of complaint with the United States Supreme Court against California for their unconstitutional taxation rules that target businesses operating across state lines and are harmful to Florida's economy.

"California has created a tax system that punishes economic freedom," said **Attorney General James Uthmeier**. "We will not tolerate California over-taxing revenue earned in Florida. The Newsom regime is obviously attempting to punish business owners who have fled California due to its disastrous policies. Given that multitudes of California businesses and residents are moving to freer states, Newsom's tax authorities are trying to soften the economic loss by taxing even more aggressively—but they can't violate the Constitution to do so."

The complaint argues that California's formula for calculating taxable income on multi-state corporations manipulates their share by arbitrarily excluding certain large transactions, such as the sale of property. The purpose of this "special rule" is to discourage companies from relocating or operating in other states. The complaint explains that this presents a clear violation of the Commerce Clause, the Import-Export Clause, and the Due Process Clause in the United States Constitution.

The complaint goes on to explain that these tactics discourage interstate commerce and penalize companies that expand their operations beyond California. Attorney General Uthmeier asked that the Supreme Court declare California's "special rule" unconstitutional and block its enforcement.

For additional information, please reference the bill of complaint.

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