

“The More Things Change”

What Happens Now After the U.S. Supreme Court in Loper Bright Has Turned Back the Clock to 1984?

1. *Chevron* deference to administrative agency interpretation of statutes has been overruled, and *Loper Bright* requires a court to exercise its independent judgment in deciding whether an agency has acted within its statutory authority.
2. *Loper Bright* will impact all areas of law that are subject to regulatory oversight.
3. The Administrative Procedures Act six (6) year statute of limitation runs from the date of harm, not the date of agency ruling, allowing judicial challenges to agency actions arising from legislative history and other buried statutory interpretations.
4. Under *Loper Bright* agencies retain persuasive authority, if not the authority to control. Interpretations and opinions of the relevant agency, made in pursuance of official duty and based upon specialized experience, constitute a body of experience and informed judgment to which courts and litigants can properly resort for guidance, even on legal questions.
5. If your business finds an Internal Revenue Service regulatory position objectionable, there’s a way to object via assertion of *Loper Bright* review, Form 8275-R or Schedule UTP.

5 FOR THE ROAD

Richard A. Latta
Moderator
STAFFORD ROSENBAUM LLP
Madison, WI
rlatta@staffordlaw.com

Byrona J. Maule
Moderator
PHILLIPS MURRAH P.C.
Oklahoma City, OK
bimaule@phillipsmurrah.com

Edward T. Hayes
LEAKE ANDERSSON
New Orleans, LA
ehayes@leakeandersson.com

Antwan Phillips
WRIGTH LINDSEY JENNINGS
Little Rock, AR
aphillips@wlj.com

James Kezele
KEATING MUETHING
& KLEKAMP PPL
Cincinnati, OH
jkezele@kmklaw.com