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NOTE: Where it is feasible, a syllabus (headnote) will be released, as is being done in connection with this case, at the time the opinion is issued. The syllabus constitutes no part of the opinion of the Court but has been prepared by the Reporter of Decisions for the convenience of the reader. See *United States v. Detroit Timber & Lumber Co.*, 200 U. S. 321, 337.

SUPREME COURT OF THE UNITED STATES

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ARIZONA CHRISTIAN SCHOOL TUITION ORGANIZATION *v.* WINN ET AL.

CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT

No. 09–987. Argued November 3, 2010—Decided April 4, 2011*

Respondents, Arizona taxpayers, sued petitioner Director of the State Department of Revenue, challenging Ariz. Rev. Stat. Ann. §43–1089 on Establishment Clause grounds. The Arizona law gives tax credits for contributions to school tuition organizations, or STOs, which then use the contributions to provide scholarships to students attending private schools, including religious schools. Petitioner Arizona Christian School Tuition Organization and others later intervened. The District Court dismissed the suit for failure to state a claim. Reversing, the Ninth Circuit held that respondents had standing as taxpayers under *Flast v. Cohen*, 392 U. S. 83, and had stated an Establishment Clause claim.

Held: Because respondents challenge a tax credit as opposed to a governmental expenditure, they lack Article III standing under *Flast v. Cohen*, *supra*. Pp. 4–19.

(a) Article III vests in the Federal Judiciary the “Power” to resolve “Cases” and “Controversies.” That language limits the Federal Judiciary to the traditional role of Anglo-American courts: redressing injuries resulting from a specific legal dispute. To obtain a ruling on the merits in federal court a plaintiff must assert more than just the “generalized interest of all citizens in constitutional governance.” *Schlesinger v. Reservists Comm. to Stop the War*, 418 U. S. 208, 217. Instead the plaintiff must establish standing, which requires “an ‘injury in fact’”; “a causal connection between the injury and the conduct

*Together with No. 09–991, *Garriott, Director, Arizona Department of Revenue v. Winn et al.*, also on certiorari to the same court.

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complained of”; and a conclusion that it is “‘likely,’ as opposed to merely ‘speculative,’ that the injury will be ‘redressed by a favorable decision.’” *Lujan v. Defenders of Wildlife*, 504 U. S. 555, 560–561. Pp. 4–6.

(b) In general, the mere fact that someone is a taxpayer does not provide standing to seek relief in federal court. The typical assertion of taxpayer standing rests on unjustifiable economic and political speculation. See *Frothingham v. Mellon*, 262 U. S. 447; *Doremus v. Board of Ed. of Hawthorne*, 342 U. S. 429. When a government expends resources or declines to impose a tax, its budget does not necessarily suffer. Even assuming the State’s coffers are depleted, finding injury would require a court to speculate “that elected officials will increase a taxpayer-plaintiff’s tax bill to make up a deficit.” *DaimlerChrysler Corp. v. Cuno*, 547 U. S. 332, 344. And to find redressability a court must assume that, were the taxpayers’ remedy allowed, “legislators [would] pass along the supposed increased revenue in the form of tax reductions.” *Ibid.* These conclusions apply to the present cases. The costs of education may be a significant portion of Arizona’s annual budget, but the tax credit, by facilitating the operation of both religious and secular private schools, could relieve the burden on public schools and provide cost savings to the State. Even if the tax credit had an adverse effect on Arizona’s budget, causation and redressability problems would remain. To find a particular injury in fact would require speculation that Arizona lawmakers react to revenue shortfalls by increasing respondents’ tax liability. A causation finding would depend on the additional assumption that any tax increase would be traceable to the STO tax credit. And respondents have not established that an injunction against the credit’s application would prompt Arizona legislators to “pass along [any] increased revenue [as] tax reductions.” *Ibid.* Pp. 6–10.

(c) Respondents’ suit does not fall within the narrow exception to the rule against taxpayer standing established in *Flast v. Cohen*, *supra*. There, federal taxpayers had standing to mount an Establishment Clause challenge to a federal statute providing General Treasury funds to support, *inter alia*, textbook purchases for religious schools. To have standing under *Flast*, taxpayers must show (1) a “logical link” between the plaintiff’s taxpayer status “and the type of legislative enactment attacked,” and (2) “a nexus” between such taxpayer status and “the precise nature of the constitutional infringement alleged.” 392 U. S., at 102. Considering the two requirements together, *Flast* explained that individuals suffer a particular injury when, in violation of the Establishment Clause and by means of “the taxing and spending power,” their property is transferred through the Government’s Treasury to a sectarian entity. *Id.*, at 105–106.

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“The taxpayer’s allegation in such cases would be that his tax money is being extracted and spent in violation of specific constitutional protections against such abuses of legislative power.” *Id.*, at 106. The STO tax credit does not visit the injury identified in *Flast*. When the Government spends funds from the General Treasury, dissenting taxpayers know that they have been made to contribute to an establishment in violation of conscience. In contrast, a tax credit allows dissenting taxpayers to use their own funds in accordance with their own consciences. Here, the STO tax credit does not “extrac[t] and spen[d]” a conscientious dissenter’s funds in service of an establishment, 392 U. S., at 106, or “‘force a citizen to contribute’” to a sectarian organization, *id.*, at 103. Rather, taxpayers are free to pay their own tax bills without contributing to an STO, to contribute to a religious or secular STO of their choice, or to contribute to other charitable organizations. Because the STO tax credit is not tantamount to a religious tax, respondents have not alleged an injury for standing purposes. Furthermore, respondents cannot satisfy the requirements of causation and redressability. When the government collects and spends taxpayer money, governmental choices are responsible for the transfer of wealth; the resulting subsidy of religious activity is, under *Flast*, traceable to the government’s expenditures; and an injunction against those expenditures would address taxpayer-plaintiffs’ objections of conscience. Here, by contrast, contributions result from the decisions of private taxpayers regarding their own funds. Private citizens create private STOs; STOs choose beneficiary schools; and taxpayers then contribute to STOs. Any injury the objectors may suffer are not fairly traceable to the government. And, while an injunction most likely would reduce contributions to STOs, that remedy would not affect noncontributing taxpayers or their tax payments. Pp. 10–16.

(d) Respondents’ contrary position—that Arizonans benefiting from the tax credit in effect are paying their state income tax to STOs—assumes that all income is government property, even if it has not come into the tax collector’s hands. That premise finds no basis in standing jurisprudence. This Court has sometimes reached the merits in Establishment Clause cases involving tax benefits as opposed to governmental expenditures. See *Mueller v. Allen*, 463 U. S. 388; *Nyquist v. Mauclet*, 432 U. S. 1; *Hunt v. McNair*, 413 U. S. 734; *Walz v. Tax Comm’n of City of New York*, 397 U. S. 664. But those cases did not mention standing and so do not stand for the proposition that no jurisdictional defects existed. Moreover, it is far from clear that any nonbinding *sub silentio* standing determinations in those cases depended on *Flast*, as there are other ways of establishing standing in Establishment Clause cases involving tax benefits. Pp. 16–18.

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562 F. 3d 1002, reversed.

KENNEDY, J., delivered the opinion of the Court, in which ROBERTS, C. J., and SCALIA, THOMAS, and ALITO, JJ., joined. SCALIA, J., filed a concurring opinion, in which THOMAS, J., joined. KAGAN, J., filed a dissenting opinion, in which GINSBURG, BREYER, and SOTOMAYOR, JJ., joined.