# **SUPREME COURT OF THE UNITED STATES**

IN THE SUPREME COURT OF THE UNITED STATES OFFICE OF THE UNITED STATES ) TRUSTEE, ) Petitioner, ) v. ) No. 22-1238 JOHN Q. HAMMONS FALL 2006, LLC, ) ET AL., ) Respondents. )

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1 IN THE SUPREME COURT OF THE UNITED STATES 2 \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ OFFICE OF THE UNITED STATES ) 3 4 TRUSTEE, ) 5 Petitioner, ) 6 v. ) No. 22-1238 7 JOHN Q. HAMMONS FALL 2006, LLC, ) 8 ET AL., ) 9 Respondents. ) 10 \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ \_ 11 12 Washington, D.C. 13 Tuesday, January 9, 2024 14 15 The above-entitled matter came on for 16 oral argument before the Supreme Court of the 17 United States at 11:33 a.m. 18 19 **APPEARANCES:** 20 MASHA G. HANSFORD, Assistant to the Solicitor General, 21 Department of Justice, Washington, D.C.; on behalf of the Petitioner. 22 23 DANIEL L. GEYSER, ESQUIRE, Dallas, Texas; on behalf of 24 the Respondents. 25

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1 PROCEEDINGS 2 (11:33 a.m.) 3 CHIEF JUSTICE ROBERTS: We'll hear argument next in Case 22-1238, the Office of the 4 United States Trustee against John Q. Hammons 5 Fall 2006, LLC. 6 7 Ms. Hansford. ORAL ARGUMENT OF MASHA G. HANSFORD 8 ON BEHALF OF THE PETITIONER 9 10 MS. HANSFORD: Mr. Chief Justice, and 11 may it please the Court: 12 This case presents the question that 13 this Court left open in Siegel, what the appropriate remedy is for the uniformity 14 15 violation that resulted when debtors in a small 16 sliver of cases, four dozen cases, in the two 17 states that use bankruptcy administrators did 18 not pay the increased quarterly fees mandated by 19 Congress in the U.S. Trustee districts. 20 As this Court has recognized time and 21 again, the touchstone of the remedial inquiry is 2.2 congressional intent. And, here, there's 23 unusually strong evidence that Congress would choose to fix the constitutional violation by 24 25 mandating uniformly higher fees. That means the

appropriate remedy in this case is a mandate of higher fees nationwide, either standing alone or in combination with a retrospective effort to collect the \$3.8 million in fees that the BA debtors collectively underpaid. Now Respondents instead urge a refund remedy which when applied nationwide would

9 approximately \$326 million to fund windfalls for 10 the largest users of the bankruptcy system, like 11 Respondents, who paid exactly what Congress 12 intended that they pay.

require taxpayers to foot the bill for

8

The problem with that approach is that 13 14 as a practical matter, it'll actually make the 15 disparity larger. Worse yet, it goes directly 16 contrary to congressional intent. Congress has 17 for decades sought to make the bankruptcy system 18 self-sustaining at no cost to the taxpayer, and 19 it enacted the 2017 Act fee increase for that 20 reason.

21 Now Respondents' argument that the Due
22 Process Clause compels this topsy-turvy solution
23 simply don't hold up. Respondents must
24 establish both that the Due Process Clause
25 requires retrospective relief and that that

1	retrospective relief must take the form of
2	refunds. But they cannot make either showing.
3	Respondents had a meaningful
4	opportunity for a pre-deprivation hearing here,
5	and the Due Process Clause requires nothing
6	further. And to the extent retrospective relief
7	is required, that relief should be additional
8	collections.
9	I welcome the Court's questions.
10	JUSTICE THOMAS: Do we normally look
11	to legislative intent to determine the
12	appropriate remedy for a constitutional
13	violation?
14	MS. HANSFORD: Yes, Justice Thomas. I
15	think this Court's cases are crystal-clear that
16	the question and in particular the critical
17	question here, which is the leveling-up or
18	leveling-down question, uniform fees at the
19	higher level or the lower level is a question
20	of congressional intent.
21	JUSTICE THOMAS: What's your best
	OUDTICE HIOMAD. WHAT D'YOUT DESC
22	example of that?
22 23	-
	example of that?

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1 question --2 JUSTICE THOMAS: Do you have any cases 3 in which there was a monetary remedy involved? MS. HANSFORD: Yes, absolutely. So I 4 think the tax cases are classic money cases, and 5 in those cases, Levin -- Levin versus Department 6 7 of Commerce, McKesson, all those cases lay out that leveling up or leveling down might be 8 9 appropriate. 10 JUSTICE THOMAS: It seems that both --11 that McKesson or Reich, those cases go the other 12 -- don't support you, though? 13 MS. HANSFORD: We very much disagree 14 with that, Justice Thomas. I think those cases 15 support us both on the prospective/retrospective 16 question but also the leveling-up/leveling-down 17 question. So, first, I -- I think those cases 18 make clear that when, as here, there's a 19 pre-deprivation remedy, you can have 20 prospective-only relief. 21 But, more significantly, those cases make clear that additional collections can be 2.2 23 the right remedy, and that's because of the nature of the violation here. The violation 24 25 here is not that Respondents paid a fee that

1 Congress wasn't authorized to impose. There's 2 no question Congress was authorized to impose the fee. The mistake here was that Congress 3 inadvertently let the BA administrators have the 4 option of not charging those fees, so it 5 6 accidentally undercollected. 7 JUSTICE THOMAS: Does Reich help you on the pre-deprivation relief? 8 MS. HANSFORD: I -- I think that Reich 9 is inapposite here because it's a 10 bait-and-switch case, but I think even in Reich, 11 12 a case where there was a bait and switch and there was a state statute that promised a 13 14 refund, but, instead, the state courts tried to 15 say no refund was available, even in that case, 16 the Court left open a determination of relief 17 consistent with McKesson, which could be 18 leveling up or leveling down. 19 And I think it's critical that even in 20 those cases, which I think mainly come up in the tax context, where there is a due process 21 2.2 requirement for retrospective relief, that 23 relief can be leveling up. I don't think there's any dispute here 24 25 that to the extent every penny of those \$3.8

1 million is collected, Respondents would be made 2 entirely whole. They will not have been subject 3 in hindsight to a discriminatory scheme. And I think that goes to show that their injury is not 4 a monetary injury. 5 Ms. --6 JUSTICE JACKSON: 7 JUSTICE SOTOMAYOR: Ms. --JUSTICE JACKSON: Go ahead. 8 9 JUSTICE SOTOMAYOR: Ms. Hansford, I --I'm troubled by one -- by one piece of this 10 11 case, okay? I do agree that McKesson and Harper 12 say, if you have a pre-deprivation mechanism to 13 protect yourself, the government can level up or 14 down because you should have taken advantage of 15 your ability to protect yourself. 16 Putting aside Respondents' argument 17 that if they didn't pay the fee here, they would 18 have been thrown out of court -- and I agree 19 that there's examples of people who didn't pay 20 the fee. They put the money in escrow, or some 21 actually withheld it and didn't get thrown out. 2.2 So there -- assuming there's a 23 pre-deprivation remedy, which I do, okay, and I 24 think McKesson would control, there's a part of 25 your argument that troubles me, and it's with

the people who invoke the remedy, meaning I under -- in normal course of litigation, if you think you shouldn't pay something, don't pay it. Go to court and don't pay it. And some people did that.

6 But now you're saying to them, you did 7 the right thing to protect yourself from the inequality, but now I can claw back that money 8 9 when I level down -- or level up, I mean. То 10 me, that doesn't seem quite right. The clawback 11 is what's troubling me because, if you claw 12 back, there really is no pre-deprivation remedy. 13 You're going to end up having had to pay and 14 continuing to pay something you thought was 15 unequal at the time.

16 And so there's my -- the nub of my 17 It's the clawback. It's less the -problem. 18 the concept that you can level up or down and 19 say that people who paid and shouldn't have, 20 well, that's their problem. They should have --21 that's -- you know, they knew that they might be 2.2 paying or should have known they were paying 23 more and should have protected themselves, and 24 they chose not to. That's forfeiture and 25 waiver.

1 What do I do with the clawback that 2 you're asking for? 3 MS. HANSFORD: So -- so, Justice Sotomayor, kind of three things I want to say in 4 5 response to that. First, just a small clarification, and 6 7 I take that your premise is there was a pre-deprivation remedy in this case, and I think 8 9 that's absolutely correct. 10 Just as a clarification, I do think 11 that McKesson specifically says, when there is 12 no pre-deprivation remedy, you can still level up or level down. The requirement is, in 13 14 hindsight, a uniform scheme which can be level 15 up or level down. So I really don't think the 16 pre-deprivation question goes to which relief is 17 appropriate. 18 But, I -- you know, taking the premise 19 of your question there was pre-deprivation relief, here, I think that the right solution 20 21 for everybody is the same solution that would 2.2 have happened had Respondents filed suit on day 23 one under the Declaratory Judgment Act. The -they would have obtained a ruling that would 24 25 say, yes, this is unconstitutionally un-uniform.

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1 And we look at congressional intent, and 2 congressional intent is plainly -- and I think 3 the evidence here is overwhelming -- uniformly higher fees nationwide, that means the right 4 remedy is a leveling-up remedy of collecting 5 additional fees in the BA districts. And so, 6 7 from day one, those BA administrators would know they have to collect the higher fees. They 8 9 can't have the exception. They have to follow the Judicial Conference's standing order. 10 11 I think that's the right solution in 12 this case, and that's -- and so that's why I 13 don't think there's any reason to treat people 14 who exercise --15 JUSTICE SOTOMAYOR: But that goes back 16 to the clawback, because you're saying that -- I 17 accept you could -- your equality can be everybody pays equally. 18 19 MS. HANSFORD: Mm-hmm. 20 JUSTICE SOTOMAYOR: This whole fight 21 is about the clawback. Who gets to claw back? 2.2 Who gets to -- do you get a pass on trying to 23 get the money from the people who benefited or 24 -- and can you keep the fees from people who withheld it? Can you get it back from people 25

12

1 who didn't pay or escrow? MS. HANSFORD: But I think --2 3 JUSTICE SOTOMAYOR: That -- that's the 4 whole issue. MS. HANSFORD: But -- but I think the 5 6 point is that in that case, no clawback would be 7 required because the just prospective relief of saying, everybody has to pay the higher fees 8 would take care of it. And that was the right 9 10 answer then. And I think there's no way that 11 Respondents or anyone else should be able to get 12 more, which is payment at the lower levels that 13 Congress never intended nationwide because they waited. 14 15 JUSTICE BARRETT: Let's say --16 MS. HANSFORD: And I do think that --JUSTICE BARRETT: -- it's 17 18 retrospective. I think maybe that's what we're 19 talking about. Let's say we don't accept your 20 argument that it's prospective. We're saying 21 that retrospective relief is required and the 2.2 question is just whether you're leveling up or 23 leveling down then. 24 I take Justice Sotomayor's question to 25 be what about debtors like MF Global.

1 MS. HANSFORD: So -- so, Justice 2 Barrett, I quess first I want to say that there 3 are five cases that we're aware of in the category like MF Global. So, if you do think 4 the answer is different as to those cases, I 5 6 don't think that would have a big practical or 7 other consequence, but I -- so, I -- if -- if you're concerned about that set of cases, I 8 9 would really urge you not to craft the remedy 10 for Respondents here based on those cases. 11 But I think, as a conceptual matter, 12 those cases come out the same. And if you think of the AAPC case, the Telephone Consumer 13 14 Protection Act, the people who -- there was a 15 disuniform scheme and the problem with that 16 scheme was that there was an exception for 17 government debt robocallers, which is what 18 created the disparity. 19 But I don't think there's a question 20 that the people who made non-government debt 21 robocalls before even at the time when 2.2 mistakenly the scheme was being administered 23 un-uniformly remain liable. They were always 24 required to not make the robocalls, and if they 25 did, they remain liable.

1	And Footnote 12 of the plurality makes
2	clear that you don't need to go back in time and
3	compensate those people for and that's
4	another example of a money case, Justice Thomas
5	that you don't need to go back and compensate
6	those people for financial penalties or
7	financial liability that they incurred because
8	they were doing exactly what Congress intended.
9	JUSTICE BARRETT: Okay. Let me let
10	me let me just ask you this. Let's assume
11	that we disagree with you about the prospective
12	and we're we're accepting just as I said at
13	the beginning that it has to be retrospective.
14	Do you want to address the practical
15	difficulties, like the former bankruptcy judges
16	pointing out the practical difficulties of
17	trying to level up here and go back and reopen
18	these cases and extract money from the debtors
19	in the BA districts?
20	MS. HANSFORD: Yes, absolutely,
21	Justice Barrett. And I think there are
22	practical problems on both sides. And I think,
23	overall, the practical problems are actually
24	much worse with a refund remedy because it needs
25	to be implemented in about 40 times as many

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1 cases, about 2100 cases, instead of the 48 2 cases. And so how a refund would need to work 3 is the debtor would need to come forward and 4 request a refund. And 85 percent of those cases 5 are closed. In -- in some of them, the debtor 6 7 continues to exist, the reorganized debtor. In 8 some of them, the debtor has gone out of 9 business. There may not be a way to reach that 10 debtor. The plan may not provide what to do 11 with excess funds. Cases may actually need to 12 be reopened, and, ironically, I think you're --JUSTICE GORSUCH: Well --13 14 MS. HANSFORD: -- more likely to 15 reopen --16 JUSTICE GORSUCH: -- I -- I think 17 that -- that you're -- you're -- you're -you're -- you're missing the -- the thrust of 18 19 the question. You're -- you're -- Justice 20 Barrett's question is, how are you going to 21 implement your remedy? On the other hand, if -- if -- if Mr. 2.2 23 Geyser were to prevail, somebody would have to 24 come forward and try and reopen and good luck 25 with that, all right, if they haven't preserved

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1 their arguments. And that's what you're saying 2 and I -- I take that point. And so maybe a lot 3 of people who would be entitled to won't be able to, and that's the end of it, but Mr. Geyser 4 will be happy and his client will be happy. 5 On your end, I -- I think we have to 6 7 tell the Judicial Conference to go do something in the first instance. I think we have to tell 8 9 the Judicial Conference, who's not a party to this lawsuit -- and I know the Chief Justice has 10 11 great authority over that body. 12 (Laughter.) 13 JUSTICE GORSUCH: -- but I'm not so 14 sure about the rest of us. And what order do we 15 issue to them I guess is a question I have and I 16 think Justice Barrett's getting at. And --17 and -- and how are they going to go do it? 18 Who's going to go do it? 19 And these -- those are closed cases 20 where, okay, it's not somebody asking for 21 something who might lose because his case is 2.2 closed and he doesn't care anymore. You have to go claw it back from somebody whose case is 23 24 closed. And I just haven't heard of anything 25 quite like that before, so help me out.

1	MS. HANSFORD: So, Justice Gorsuch, a
2	lot of really important things in that question
3	and I want to get to all of them.
4	I think, to start with the first,
5	which is, as a practical matter, what would
6	happen if this Court ordered the additional
7	collection remedy, I don't think there's
8	anything unusual about that. I think that if
9	JUSTICE GORSUCH: Ordering a non-party
10	to the case to take action?
11	MS. HANSFORD: So I so, to be
12	clear, I don't think the order in this case
13	would be an injunction to the BA districts to do
14	that. The judgment in this case is the motion
15	to redetermine fees is denied because
16	Respondents paid the correct level. But I think
17	this is a problem that arises anytime you have
18	
19	JUSTICE GORSUCH: Well, but that's
20	premised on the idea that that a court can
21	compel this clawback. And I guess I'm wondering
22	again, I I we've spoken around a lot
23	around it, but at the end of the day, for it to
24	work, somebody has to order the clawback.
25	And and I think Justice Barrett's

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1 question and mine is just, honestly, I haven't 2 seen something like that before. How does it 3 work? 4 MS. HANSFORD: So I don't think that 5 in a leveling-down case or a leveling-down tax case there's any rule that the judgment --6 7 JUSTICE GORSUCH: I'm talking about leveling up. Just stick with the leveling up --8 MS. HANSFORD: Oh. 9 10 JUSTICE GORSUCH: -- and the remedy 11 you're proposing. 12 MS. HANSFORD: I -- I apologize, 13 Justice Gorsuch. 14 JUSTICE GORSUCH: Put aside the 15 leveling down. 16 MS. HANSFORD: That -- that's a 17 terminology issue. By leveling down, I meant 18 collection remedy. We can call it leveling up. 19 JUSTICE GORSUCH: Okay. All right. 20 Whatever you want to call --MS. HANSFORD: So the collection -- in 21 22 the collection remedy --23 JUSTICE GORSUCH: Whatever you want to 24 call it, counsel, is fine by me. How do I do 25 it?

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MS. HANSFORD: So, in -- in the tax
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 2
      context, where the courts establish that you can
 3
      level up or level down, there's no rule that the
 4
      court's judgment itself has to compel the
      actors, and I think the reason for that --
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 6
               JUSTICE GORSUCH: Fine, fine, fine,
7
      fine. How does it happen?
               MS. HANSFORD: So the way it happens
8
      is that the -- the BA administrators read this
 9
     Court's decision and they see that they are
10
11
     required to collect additional fees.
12
               JUSTICE GORSUCH: Are they? They're
     not bound by anything. They're not -- they're
13
14
     not parties to this case.
15
               MS. HANSFORD: But I think this
16
     Court's declaratory judgment that --
               JUSTICE GORSUCH: There's no
17
18
     declaratory judgment. It's -- it's just that
19
     Mr. Geyser loses.
20
               MS. HANSFORD: That -- that's the
21
     particular judgment in this case. But, as
2.2
     Footnote 29 --
23
               JUSTICE GORSUCH: There's no judicial
24
25
               MS. HANSFORD: -- in Morales-Santana
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20

1 said --2 JUSTICE GORSUCH: There's no judicial 3 decree telling anybody, but let's put -- even putting that aside, how practically are they 4 5 going to do it? MS. HANSFORD: Oh -- oh, all right. 6 7 So I'll get back to Note 29 in Morales-Santana 8 later, but, as a practical matter, what happens 9 is you send a collection notice to the reorganized -- so I -- I guess, to start with 10 11 the easiest cases, there are 10 open cases, and 12 that's --13 JUSTICE GORSUCH: Put those aside. 14 Those are -- those are -- those are --15 MS. HANSFORD: Well, but that's a 16 third of the fee payments, and that would 17 substantially close the gap. 18 JUSTICE GORSUCH: Okay. Okay. 19 MS. HANSFORD: And in those cases, I 20 do think --21 JUSTICE GORSUCH: A third. 2.2 MS. HANSFORD: -- there's a statutory obligation --23 24 JUSTICE GORSUCH: Okay. 25 MS. HANSFORD: -- to pay under

21

1 1129(a)(12).

2	JUSTICE GORSUCH: That's helpful.
3	JUSTICE JACKSON: Ms
4	MS. HANSFORD: So the so I think
5	that's a big chunk of it. But I think, for the
6	other cases, there is in many of the cases a
7	reorganized debtor that still exists or an
8	individual. To that individual, the BA
9	administrators send a collection notice.
10	We think many of them will be able to
11	pay. A lot of the amounts at issue are just a
12	few thousand dollars. We think a lot of those
13	people will have the ability to pay and will
14	pay. If not, it gets referred to the collection
15	just like any other government debt.
16	We admit that there are at least two
17	cases, the liquidated cases, that which
18	represent a total underpayment of I think it's
19	about \$27,000 where the it will not be
20	collectable, and I think the good-faith remedy
21	in this case, and this Court has been clear in
22	McKesson that perfection is not required, will
23	have to accept that you're not going to be able
24	to claw back
25	TUSTICE TACKSON. Ma Hanaford

25 JUSTICE JACKSON: Ms. Hansford --

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1 MS. HANSFORD: -- those last pennies. 2 JUSTICE JACKSON: Ms. Hansford, I'm --3 I'm wondering whether this isn't -- I read your brief and the arguments that you're making as 4 though the collection remedy was sort of like 5 your second option, that -- that some of these 6 7 problems that I -- concerns that I share and the problems that have been addressed are a reason 8 9 why we wouldn't necessarily think that a 10 retrospective remedy is appropriate. 11 So it's precisely because going back 12 and clawing this money from the BA districts 13 that got a windfall before because they didn't 14 -- weren't required to pay the higher amounts, 15 because that's a little unfortunate and may be 16 difficult to do, why the government is saying 17 really the best remedy here is to just look forward and say, from now on, everybody has to 18 19 pay the same fee. MS. HANSFORD: I -- I think that's 20 exactly right, Justice Jackson. We do think 21 2.2 that to the extent the Court thinks 23 retrospective relief is required, a meaningful 24 albeit not perfect collection remedy can be 25 executed. I think that the refund remedy would

23

1	not be perfect and would leave in place a larger
2	disparity.
3	JUSTICE JACKSON: But wait. Why would
4	we think
5	MS. HANSFORD: It's all in the
6	Constitution.
7	JUSTICE JACKSON: so why would we
8	think that the retrospective is as there
9	are three options here
10	MS. HANSFORD: Yes.
11	JUSTICE JACKSON: right? It seems
12	to me the not the Petitioner, the Respondent
13	in this case is seeking a refund, which I
14	understand is retrospective, but he wants a
15	refund. That's one.
16	The second is I guess leveling up by
17	making sure that the people who in this window
18	of time didn't get the amount or didn't pay the
19	amount pay. And that's the clawback that we've
20	been talking about.
21	And then the third is recognizing that
22	the government has changed its policy with
23	respect to this, that everyone is now uniform,
24	that we just go forward doing a uniform thing.
25	So why would we what is the

1 argument for doing a retrospective remedy? 2 MS. HANSFORD: I -- I -- I think that 3 you should not do a retrospective remedy. I --I completely agree. I think Respondents' only 4 argument that that's required is an idea that 5 6 the Due Process Clause compels it because there 7 wasn't pre-deprivation relief here, and I don't think that's correct. 8

9 But the reason that I agree with you, 10 Justice Jackson, that prospective-only relief 11 makes the most sense here is, if you look at 12 this, the disparity is so tiny, 2 percent of 13 cases, about 1 percent of the total payments. 14 Congress meant to collect \$330 million. Tt. 15 collected 326 million of them because of the 16 mistake it made, and so we're 99 percent of the 17 way there.

JUSTICE JACKSON: Yeah. And just to be clear, I don't know how I feel. You said you agree with me. I don't know. I'm just trying to understand what the -- the basis for saying we should do this remedial -- retrospectively is.

24 MS. HANSFORD: Yeah. And -- and so I 25 -- I think that one reason that prospective

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1 makes sense is because the -- the -- the 2 disparity is so small and that you're not going 3 to get to a smaller disparity by starting to give refunds. Yes, Mr. Geyser might be happy if 4 his client gets \$2.5 million, but as a 5 constitutional matter, that will be a disparity 6 7 of 6.3 million instead of a disparity of 3.8 overall. That's worse from the Constitution's 8 9 perspective. 10 JUSTICE KAGAN: If I could understand 11 your argument, I mean, you acknowledge that this 12 prospective-only solution is one that depends on 13 whether the party has been given a meaningful 14 pre-deprivation remedy. Is that correct? 15 MS. HANSFORD: Yes, that's correct. 16 JUSTICE KAGAN: And others have 17 brought up the fact that there are some people 18 out there who actually took advantage of such a 19 remedy --20 MS. HANSFORD: Yes. JUSTICE KAGAN: -- right? So would 21 2.2 they -- would you be able to apply the 23 prospective-only solution to them, or is this a 24 prospective-only for Mr. Geyser's client, but 25 there are other people out there who you would

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1 have to acknowledge that prospective-only 2 doesn't work? 3 MS. HANSFORD: So, Justice Kagan, I think the better answer is that prospective-only 4 works for every single person, with the caveat I 5 6 gave Justice Barrett that the people who invoked 7 it are a small universe, so if you're worried about them, we -- please don't let that drive 8 the decision. 9 10 The reason I think the answer is the 11 same for everyone is the constitutional due 12 process question is was there an opportunity for 13 a pre-deprivation hearing, not whether you 14 invoked it or not. And the fact that they had 15 the opportunity for a pre-deprivation hearing meant that they were able to get a hearing on 16 17 this question, and as McKesson says in Footnote 18 21, that -- that's an additional safeguard that 19 ensures that their property wasn't wrongfully It wasn't here because they paid the 20 taken. right level of fees. 21 2.2 What was wrong all along is --23 JUSTICE KAGAN: I quess I had thought 24 of the McKesson line of cases as sort of a -- a 25 forfeiture doctrine. It's like we're not going

1 to worry about you. If you were given a 2 pre-deprivation remedy, you didn't take it, you 3 now arrive at this situation, we don't really care if you overpaid. 4 But -- but -- but, if you think of it 5 6 that way, you couldn't make the answer that you 7 gave, right? MS. HANSFORD: Yeah, that's right, 8 Justice Kagan. And I -- I -- I'll take another 9 10 stab at why I don't think of it that way. But, 11 again, if you want to say, there is a 12 requirement of a retrospective remedy or of a refund for these five cases, we really don't 13 14 have a big problem with that. That's not a big 15 cost for the taxpayers. That's not a huge -- it 16 makes the disparity a little worse, but it's not 17 a big deal. 18 The reason that I don't think that 19 it's a forfeiture doctrine is we just want to 20 make sure -- and almost always there's a 21 pre-deprivation remedy. That's the hallmark of 2.2 due process. The tax cases are unusual because 23 of the special considerations there. 24 And we just want to make sure that 25 because we took away from you the option of

1 getting a pre-deprivation hearing, you're no 2 worse off. And I think that even those five debtors are no worse off because the right 3 answer in their case was always you guys were 4 paying the right amount. You are like the 5 robocallers who are not collecting government 6 7 debts. All along, you were supposed to pay the 8 higher fees. The problem was some people were allowed to pay less, and the retrospective 9 10 question is, do we need to go back and fix that? 11 I think there are a lot of good reasons we don't 12 need to do that.

13 But I think, as this Court put it, for 14 instance, in Collins v. Yellen, one way to think 15 about the constitutional violation here is that 16 the Constitution kind of preempted by its force 17 from the outset this exception for the BA 18 districts that said that the BA districts may be 19 allowed to pay less. And if you think of it 20 that way, the right rule all along was uniform 21 fees at the higher levels. And there's no 2.2 reason that anyone in that world should be paying fees at the lower levels that Congress 23 24 emphatically did not intend.

25 JUSTICE JACKSON: I guess I don't

29

1	understand why the government is conceding what
2	Justice Kagan said about the prospective-only
3	remedy depending on whether there has been a
4	meaningful pre-deprivation I I mean, I
5	understand that comes from McKesson and the tax
6	cases, but are those cases really on all fours
7	with what's happening here? I could see a world
8	have we ever applied those cases and that
9	concept outside of the tax scenario?
10	MS. HANSFORD: I can't think of a time
11	when this Court applied it outside of the tax
12	scenario, but I do read those cases to stand for
13	the more general proposition that if we don't
14	give you a pre-deprivation hearing, you
15	shouldn't be worse off before that. I think the
16	reason, though, Justice Jackson, that you
17	haven't applied it out of the tax context is
18	because almost always there's a pre-deprivation
19	hearing available, as there was here.
20	And the reason that this issue and
21	this requirement constitutional requirement
22	of prospective-only relief only comes up in that
23	context is because the tax context is a is a
24	situation where we think the government can
25	prevent you from challenging first, getting a

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1 meaningful hearing first, and then arguing 2 later. 3 JUSTICE JACKSON: What about the prospective-only remedies in the Morales-Santana 4 scenario, et cetera? Did -- did that turn on 5 6 whether or not there was a pre-deprivation 7 hearing? MS. HANSFORD: Well, I -- I -- so --8 so exactly. In that case, there wasn't -- the 9 Court didn't have to say -- it didn't have to 10 11 justify why it was allowed to do 12 prospective-only relief. And in AAPC, this 13 Court didn't have to justify why 14 prospective-only relief were required. 15 I think, if we lived in Respondents' 16 world where almost always prospective-only 17 relief was not an option, those cases could not 18 have come out the way they did because there's 19 no -- there's no reason that prospective-only 20 relief would be constitutionally permissible in those cases but not in this one. 21 2.2 And I think, again, AAPC is a good 23 example. If you start in that case with the premise that, no matter what, you have to do 24 25 retrospective relief, you -- you then get to a

1	a place where you can't actually impose
2	retrospective liability on the people who made
3	government debt calls because they wouldn't have
4	enough notice. And then I think you would have
5	to get get to the opposite result. In AAPC,
6	you would have to say, we sever the whole
7	statute instead of just the exception if you
8	start with that premise.
9	CHIEF JUSTICE ROBERTS: Thank you,
10	counsel.
11	Justice Thomas?
12	Justice Alito? Okay.
13	Justice Kagan?
14	Justice Gorsuch, anything further?
15	Good?
16	Justice Kavanaugh?
17	Justice Barrett?
18	Justice Jackson?
19	Thank you, counsel.
20	Mr. Geyser.
21	ORAL ARGUMENT OF DANIEL L. GEYSER
22	ON BEHALF OF THE RESPONDENTS
23	MR. GEYSER: Thank you, Mr. Chief
24	Justice, and may it please the Court:
25	Respondents are entitled to a refund

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1 for the unconstitutional fees paid under the 2 2017 Act. Under a century of this Court's jurisprudence, prospective-only relief is 3 insufficient to redress a past monetary injury. 4 If the government unlawfully collects funds, it 5 is required to rectify that violation with 6 7 meaningful backward-looking relief. It cannot simply keep the unconstitutional fees and 8 9 promise not to do it again. 10 The government is also wrong that

11 Respondents somehow forfeited their rights by 12 failing to invoke a pre-deprivation remedy. Under settled law, due process requires 13 retrospective relief unless an exclusive 14 15 pre-deprivation remedy is both clear and 16 certain. The government cannot meet any of 17 those conditions here, where the code authorizes 18 the same remedies and the same relief before or 19 after payment.

The government finally responds that if it can't simply keep the money, this Court, acting alone, should authorize what Congress has refused to do: implement a clawback program seeking 800 percent higher fees in administrator districts over a half decade after the fact.

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This extreme proposal invites chaos in
 bankruptcy courts and promises an administrative
 morass.

It is neither legally nor practically 4 feasible, and there is zero indication Congress 5 6 would endorse a severe retroactive imposition, 7 just as Congress refused to apply the 2020 Act 8 retroactively. The government has not 9 identified any statutory authority for 10 unleashing a massive fee campaign across two 11 states, reopening closed and final cases, 12 disturbing confirmed and consummated plans, and somehow overriding multiple provisions of the 13 14 Bankruptcy Code.

Even when construing an actual statute, this Court refuses to apply provisions retroactively unless the political branches have clearly confronted and accepted the acute costs and unmistakable language.

It is stunning for the government to ask this Court, without a hint of authority from Congress, to impose this kind of profound retroactive cost on dozens of bankruptcies and hundreds or thousands of stakeholders across two separate states. That is a policy decision

1 reserved for the political branches, and it is 2 Congress's alone to make. 3 I welcome the Court's questions. JUSTICE THOMAS: Would you elaborate a 4 5 bit more on your pre-deprivation argument? 6 MR. GEYSER: Sure. So the -- so the 7 -- I'm sorry, the -- the pre-deprivation 8 argument that we -- that we had a right or 9 didn't have a right for pre-deprivation relief? 10 To make --11 JUSTICE THOMAS: That you did -- that 12 the -- well, the argument is that if there is a pre-deprivation relief available, if -- if 13 14 pre-deprivation relief is available, and you 15 didn't take advantage of it, then you are hard-pressed to make the arguments that you're 16 17 making now. 18 And I'd like you to respond, because the government seems to be of the view that your 19 20 retrospective argument cannot survive because 21 you did have that available. 2.2 MR. GEYSER: Sure. I'm sorry, Justice 23 Thomas. So the -- under this Court's cases, now 24 it is true that McKesson and Harper suggested in 25 cases where there was not both a pre-deprivation

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1 and a post-deprivation --2 JUSTICE THOMAS: Yeah. MR. GEYSER: -- remedy that 3 pre-deprivation relief might be enough. When 4 that question was presented in both Reich and 5 Newsweek, this Court couldn't have been clearer. 6 7 It said that there has to be an exclusive 8 pre-deprivation remedy. And the government concedes in this 9 10 case that this remedy under the code is not 11 exclusive. Parties have -- the absolute right, 12 and they've had it for a long time, where they can assert a challenge to the fees before or 13 14 after the fact. 15 The exact same remedies are available 16 before and after the fact. No one is on notice, 17 just looking to first principles, that they are 18 forfeiting their right to challenge an 19 unconstitutional fee unless they object in 20 advance. 21 That's exactly -- that was the core 2.2 rationale of Reich and Newsweek. It is -- that 23 is in also the bait and switch. And it wasn't premised on the fact that there was an 24 25 affirmative statute that says, we'll give you

It was based on the fact that the government was saying in advance if they want to rely on a pre-deprivation remedy to foreclose a post-deprivation remedy, that if you have a problem with this, this is your one and only time to raise it. The government can't say the Bankruptcy Code authorizes these challenges

your fees after the fact.

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9 before or later, but, in fact, now we're 10 deciding you should have done it before, even 11 though there was absolutely no -- no notice of 12 that whatsoever.

And I think Reich and Newsweekcouldn't be clearer on that.

15 JUSTICE SOTOMAYOR: But -- but those 16 cases had to do with raising the objection at 17 all. Nobody stopped you from getting 18 prospective relief. You've gotten the treatment 19 of equality that you sought. 20 You came in and said, I'm being 21 treated unequally --2.2 JUSTICE THOMAS: Yeah.

JUSTICE SOTOMAYOR: -- and I want to be treated equally. And the government's saying, you're right, you were treated

1 unequally, now everybody has to pay the same 2 fee. You don't like that answer, but you got a remedy. 3 4 MR. GEYSER: Well --JUSTICE SOTOMAYOR: Those other two 5 6 cases had to do with situations where you're 7 being told, you're not going to be able to get the legal issue resolved. You're not going to 8 9 be able to resolve the inequality at all. 10 MR. GEYSER: No, Justice Sotomayor. 11 And -- and to be very clear, Reich and Newsweek 12 both ended by saying, we'll remand for the court -- for the -- for the -- the state in 13 14 those cases to provide meaningful 15 backward-looking relief, consistent with the 16 Court's mandate in McKesson and Harper. 17 And -- and to also be very clear, in 18 those cases, they again said, the fact that 19 there was a pre-deprivation remedy, and it was 20 undisputed in those cases that there was 21 absolutely a pre-deprivation remedy, had the 2.2 parties invoked it, they would have been just 23 fine. But there also was a post-deprivation 24 option.

25 And unless the state makes clear in

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1 advance, again, this is just fundamental due 2 process 101, you have to make clear in advance, providing fair notice to a reasonable party that 3 if you don't invoke the remedy in advance, 4 you're forfeiting something after the fact. And 5 I don't think it --6 7 JUSTICE JACKSON: The thing that I'm struggling with is understanding what difference 8

9 it makes in this particular situation whether 10 you had a pre- or post-deprivation remedy when 11 it seems pretty clear that making that claim 12 leads to the determination not that you pay less 13 but that everybody pays more.

Do you -- do you -- do you concede that that's Congress's intention not only sort of initially but also as reinforced in the legislation that it enacted after this problem came to light?

MR. GEYSER: Absolutely not, Your Honor. And just to be clear, if you agree with me that then the -- that the solution then is either leveling up or leveling down, then I think that that would be agreeing that a prospective-only remedy is off the table, as I think it quite clearly is.

1	Now the question is, should you level
2	up or level down? Now the government has
3	suggested that this is as simple as sending out
4	48 bills to
5	JUSTICE JACKSON: No, the the
б	government has suggested that it's Congress's
7	intent that actually is what we should care
8	about in making that determination. And so my
9	question to you is, do you dispute that Congress
10	wanted everyone to pay the higher fee?
11	MR. GEYSER: We we we do we
12	dispute it. It's a yes-and-no answer, and if I
13	could explain why?
14	JUSTICE JACKSON: Okay.
15	MR. GEYSER: So it's we don't
16	dispute that if Congress could go back in time
17	from day one, they're not faced with any
18	retroactivity problems, they're not faced with
19	the prospect of opening closed and final cases,
20	disturbing final confirmation orders that are
21	non-appealable at this point, Congress would
22	have done this correctly if someone had tapped
23	them on the shoulder and said, the 2017 Act has
24	a flaw, you should fix this.
25	But we definitely dispute

1	JUSTICE JACKSON: And how they would
2	have corrected it would was not to lower
3	everybody's fees to the BA level. How they
4	would have corrected it would be to say
5	everybody has to pay the higher fee.
6	MR. GEYSER: Absolutely, but that's
7	not a choice Congress has today.
8	JUSTICE JACKSON: Why is that not a
9	choice they have today?
10	MR. GEYSER: Because Congress hasn't
11	yet invented a time travel machine. They can't
12	go back in time and say, we now will fix this in
13	advance so we don't have this profound
14	retroactivity problem.
15	JUSTICE JACKSON: No, no, no. I I
16	
17	MR. GEYSER: But
18	JUSTICE JACKSON: I guess I don't
19	understand. I mean, back in the day, the
20	problem was that the higher fee level that
21	Congress implemented in the statute wasn't being
22	applied to everyone. And I appreciate that it
23	was being applied to your client.
24	But you're asking now for a refund for
25	that period of time so that the remedy is to

1 make your client pay less, and that's how we're 2 going to make it equal. 3 And I'm just saying, I don't see 4 anything in the legislative history, in the, you know, way in which this entire scheme has 5 6 developed that would suggest that that's what 7 Congress would have intended. MR. GEYSER: Well, I -- I can do one 8 9 better than legislative history because the 2020 Act said, we're going to fix the problem and 10 11 we're going to fix it prospectively only. That 12 was Congress's determination that --13 JUSTICE JACKSON: I don't see why that 14 doesn't hurt you. 15 MR. GEYSER: Oh. 16 JUSTICE JACKSON: You're asking for a 17 refund. 18 MR. GEYSER: Well, we --19 JUSTICE JACKSON: The government is 20 saying, yes, right. 21 MR. GEYSER: But, no -- but, Your 22 Honor, I think it helps us a lot. In the 2020 23 Act, Congress recognized that there is a problem 24 that we need to fix. And they even said in the 25 preamble to the Act -- and, again, this isn't

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legislative history, this is in the Act itself. 1 2 They said that the debtors in the administrator 3 districts should have been paying this all 4 along. And you would expect then, if Congress 5 6 were fine with retroactive implication, a 7 retroactive clawback, the next sentence would be, and now they have to pay those fees. But 8 9 Congress --10 JUSTICE KAGAN: No. So I take the 11 point, Mr. Geyser, that what Congress really 12 wanted was a prospective and don't bother us about the past, and that seems fair enough. 13 And 14 it -- maybe it supports Ms. Hansford if there 15 weren't a constitutional problem, which, of 16 course, you say there is as to the 17 prospectivity. 18 But as to the -- let's put prospectivity aside, and you have to level by 19 20 refund or level by collection. I forget which 21 one is up and which one is down in this context. 2.2 It seems -- it -- it seems really hard to figure 23 out what Congress wanted because it didn't know 24 that everything was going to get messed up in 25 this way.

But we do know a couple of things, that Congress back in the past, before everything got messed up, wanted higher and equalized fees, and we also know that Congress wants a program which is entirely self-funded and which does not impose burdens on the taxpayer.

And when you put the former, which I 8 agree is sort of like, well back in the past 9 with the latter, which is continual, Congress 10 11 never wants to impose burdens on the taxpayer 12 with respect to bankruptcy, you know, it thinks 13 that the people who use bankruptcy should pay 14 for bankruptcy, then it seems to me that there's 15 a pretty strong case that Ms. Hansford says that 16 it should be equalization by collection.

MR. GEYSER: Well, Your Honor, I think
then, if that's true, then it's up to Congress
to say that and I think for a few reasons.

The first is that that would be a retroactive imposition. We can -- we can disagree whether it's impermissibly retroactive, where it actually would be unconstitutional under the Due Process Clause to try that kind of remedy, but it is at least severely retroactive.

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1	And if it is, it would be
2	extraordinary for this Court, I can't think of a
3	single case where this Court has said, in
4	fashioning a remedy, it can ignore the fact that
5	the remedy that the Court itself would be
6	unleashing through a judge-made order, it has to
7	make up this judge-made remedy and then it has
8	to make up that that same judge-made remedy
9	applies retroactively, which is strongly
10	disfavored in the law. So I am so I think
11	that's one major obstacle.
12	A second major obstacle is that the
13	government's suggestion of just sending out
14	bills to debtors is simply wrong. That's not
15	the way bankruptcy works.
16	And, in fact, the government's
17	proposal would violate multiple sections of the
18	code. And they can't just wipe just waive
19	away those violations. If Congress wants to set
20	aside affirmative provisions of the United
21	States Code and the Bankruptcy Code that bar the
22	government's relief, then Congress can do that,
23	but I don't think this Court can.
24	I don't think this Court can authorize
25	a remedy that's inconsistent with the Bankruptcy

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1 Code. And there are multiple provisions --2 JUSTICE SOTOMAYOR: I'm sorry. Why do 3 we care? Why do you care? I mean, you cared about being treated unequally. You're being 4 told you'll be treated equally. That someone 5 6 else may get a pass, why is that hurting you? 7 MR. GEYSER: It -- it --8 JUSTICE SOTOMAYOR: Meaning that as 9 your opposing counsel pointed out, whether it 10 was Morales-Santana, whether it was the robot 11 call case, there were people who received 12 benefits that they shouldn't have and we took 13 them -- there were citizens who shouldn't have 14 been citizens. There are people who made 15 robocalls that shouldn't have been penalized. 16 They -- some got a free pass and some got 17 penalties. 18 MR. GEYSER: Well, the reason --19 JUSTICE SOTOMAYOR: You're -- you're 20 -- you're saying that due process requires that somehow, because we're worried about someone 21 2.2 else's rights, we shouldn't let the government 23 at least try or order it to try. And some of 24 those people might be successful in saying, I 25 don't have to pay and some might not be. The

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1 courts below will figure that out. 2 MR. GEYSER: Your Honor, the -- the 3 reason that we care is that we're entitled to meaningful backward-looking relief, which this 4 Court has made clear is not just saying, we're 5 6 going to in theory correct it. It has to apply 7 it and enforce it. That's the words that McKesson used, playing off language that goes 8 9 back a century in this Court's cases. 10 So it matters very --11 JUSTICE SOTOMAYOR: So the 12 government's told now you go claw back. I don't know how they're going to do it. And -- and --13 14 and I don't know why we have to answer that 15 question. 16 MR. GEYSER: Oh, I -- I think you do. 17 And if you don't, this is what's going to 18 happen. They're going to try somehow, some 19 way -- I -- I agree with Justice Gorsuch, I 20 still have no idea how they're going to do this 21 -- to collect these funds from the administrator 2.2 districts. 23 JUSTICE SOTOMAYOR: They've got 10 big 24 companies that are still in bankruptcy, 25 31 percent recovery. I have to tell you, on bad

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1 debt, 31 percent is a great recovery. 2 MR. GEYSER: But -- but it's not so 3 good when you're trying to equalize an unconstitutional scheme that's been imposed on 4 the taxpayers. When McKesson suggested the 5 6 possibility that a few people slipping through 7 the cracks here and there might be enough, they didn't say that 35 percent of the people 8 9 slipping through the cracks would be sufficient. 10 But --11 JUSTICE BARRETT: Mr. Geyser, can I 12 ask -- oh, sorry. Finish. 13 MR. GEYSER: No. 14 JUSTICE BARRETT: I -- I was just 15 going to ask you, back to this question about 16 prospective and retrospective relief -- I -- and 17 I -- I'm not sure if the answer to this isn't a 18 loaded question -- does it matter if the request 19 was for equitable relief or injunctive relief 20 versus money damages? 21 I mean, it seems to me Justice Jackson 2.2 asked earlier, do we have any cases outside of 23 the tax context? And I wondered that too, you know, outside of the Dormant Commerce Clause 24 25 context or the tax context.

1 But, as I was sitting down, like, with 2 my law clerk and we were debating this, we were trying to figure out, in many equal protection 3 cases, which would be, you know, similar to the 4 Uniformity Clause, where you're talking about 5 6 discriminatory treatment, the kind of relief 7 sought is just to end the disparity moving forward and it's equitable relief that's sought, 8 9 which seems to me a possible distinction between 10 citizenship and -- and those sorts of things. 11 And, here, what -- what you asked for 12 is money. Does that -- does that matter? Ι don't know the answer to that question. 13 14 MR. GEYSER: I -- I think it does 15 matter in the sense that when you look at this 16 Court's cases -- and, you know, my -- my very 17 able friends, they would tell you if they had better authority than an immigration case where 18 19 retroactive relief is precluded by the 20 Constitution and a robocall case where the party 21 was seeking prospective-only relief. All of 2.2 this Court's cases dealing with prospective-only 23 treatment is because that's what the party asked 24 for. So it was a very easy question for the 25 Court.

1	And this is where the language comes
2	from where the Court says, well, what would
3	Congress want? The Court is trying to conform
4	the statute to meet the constitutional standard,
5	and all they have to do is they're asking the
б	same question today as they would have asked all
7	the way going back to the beginning when the
8	statute was originally passed. What would
9	Congress have done at that moment had they known
10	the right answer?
11	That's a very different question when
12	you have time that has passed, you have a
13	constitutional exaction, which is an invalid fee
14	that's been collected, and now we have to figure
15	out how to provide meaningful backward-looking
16	relief.
17	And the tax cases too, it's not
18	Dormant Commerce Clause cases, they do involve,
19	basically, disparate treatment. It's saying,
20	you're favoring in-state people over
21	out-of-state people. It's I think it's a
22	very close parallel to the uniformity problem.
23	And some of this Court's cases also
24	dealt with equal protection claims where someone
25	was exacted some sort of money that and it's

1 not a windfall, and it's not a question of they 2 should have paid it anyway. The point is that 3 if Congress wants or a state wants someone to pay money, they have to do it under a 4 constitutional scheme. 5 And if they haven't -- if they haven't 6 7 done that, then their choices are either to level up or level down. And I agree the 8 9 terminology is confusing. It's actually flipped back and forth at each stage of, I think, all of 10 11 these cases that I know of. But the -- in this 12 case, a clawback remedy simply isn't an option. 13 And -- and I want to be very clear why 14 that is. One is that there is a constitutional 15 impediment to it. The administrator district 16 debtors will have a solid due process claim that 17 this is impermissibly retroactive. 18 JUSTICE JACKSON: But they're not 19 before us. Shouldn't we let them make that 20 claim in the next case? 21 MR. GEYSER: Your Honor, then what 2.2 will happen is, if that claim succeeds, this 23 case will somehow have to come back to this 24 Court because it will turn out that, in fact, 25 the government had one permissible option,

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providing a refund, because the clawback remedy
 doesn't work.
 But I think you can see right now even
 from the former bankruptcy judges' brief that

even putting the constitutional concern aside, 5 6 there are provisions of the Bankruptcy Code that 7 foreclose what the government wants to do. Ι mean, they -- when they say they're just sending 8 9 out a bill, they're not sending out a bill. 10 They have to go into the bankruptcy case; they 11 have to upset a final and non-appealable 12 confirmation order. Right away you're violating 13 Section 1141 of the Bankruptcy Code.

JUSTICE JACKSON: What if the government's answer is, we don't want to do that? Our -- our solution is move on. Our solution -- and you're -- you're saying that's not constitutionally permitted, and I'm trying to understand why.

20 MR. GEYSER: For -- for exactly the 21 same reasons that -- the government's arguments 22 should be familiar to this Court because it's 23 the exact argument that Florida made in McKesson 24 and Harper. Florida said, we fixed the problem 25 going forward, we promise not to do it again,

and we would rather keep the taxes that we
collected under this unconstitutional scheme; in
fact, refunding them would just be a windfall to
the favored class. And this Court said, that's
not good enough.

6 Under the Constitution -- again, this 7 is going back for -- for over a century now of 8 this Court's cases -- when the government exacts 9 money that it's not allowed to have, it has to 10 provide meaningful backward-looking relief. It 11 can't just --

12 JUSTICE JACKSON: Why do you say 13 they're not allowed to have it, though, in this 14 situation? This is what -- I feel like you're 15 conflating different legal frameworks, and 16 that's where I'm getting confused. I thought 17 you conceded that they could have the higher 18 fee, that everybody agrees that the Congress wanted the higher fee. So what is it about this 19 20 that they're not allowed to have?

21 MR. GEYSER: It -- it's the exact same 22 thing they're not allowed to have in an equal 23 protection violation or Dormant Commerce Clause 24 violation. No one in McKesson and Harper was 25 saying that a state couldn't enact a tax that

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1 applies evenly to everyone, and the businesses 2 that were objecting in that case would, in fact, 3 have to pay it. But those businesses don't have to pay a fee that's been exacted under a 4 constitutionally flawed scheme. 5 I -- I think that's settled under 6 7 McKesson, Harper, going back to the 1920s, dealing with Montana National Bank and Bennett. 8 9 JUSTICE KAVANAUGH: You want 10 perfection, though, in how this is all going to 11 work out. But, even under your approach, 12 there's not going to be perfection, as the 13 government details at length, because the 14 refunds will not get to everyone. 15 MR. GEYSER: Well, I -- first, we --16 we disagree with them. We're -- we're far more 17 18 JUSTICE KAVANAUGH: So, if there's not 19 -- there's not perfection on the collection 20 side -- I understand it's not going to be a 21 hundred percent perfection, but it's not going 2.2 to be perfection under your approach either. So 23 \_ \_ MR. GEYSER: So a -- a -- a few 24 25 responses to that. The -- the first is that

1 it's a --2 JUSTICE KAVANAUGH: Not even close to 3 perfection. MR. GEYSER: Well, I mean, under the 4 former bankruptcy judges' brief, there -- they 5 suggest there is a high possibility the 6 7 government won't collect a single cent unless they can override and set aside the Bankruptcy 8 9 Code. 10 JUSTICE KAVANAUGH: Yeah, that's four 11 bankruptcy judges, I understand. They're -- I 12 get it. But, you know, the government says they 13 could get more, and we'll see. 14 But talk about my question, which is 15 about there's not going to be close to 16 perfection under your approach either. 17 MR. GEYSER: Well, first, again, we're 18 -- we're not sure about that. Normally, when -it's very easy to give people money while it can 19 20 be very hard to take money from people. 21 Normally, if there's a financial 22 incentive, there's an easy way to collect it. 23 There's a class action pending right now in the Court of Federal Claims, and I'm fairly 24 25 confident that those lawyers who are fairly

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1 industrious will find a way to distribute the 2 money. If they do get the money, which they 3 will, they can distribute it to the plans. Almost every bankruptcy plan has 4 provisions for what to do with assets that come 5 6 into the plan after confirmation. That is just 7 a settled, you know, component of a bankruptcy plan. So it's really as simple as looking up 8 who is entitled to it, sending the check in, and 9 it's distributed according to the plan terms. 10 11 JUSTICE KAVANAUGH: One other 12 question, which is, if the bankruptcy administrators in Alabama and North Carolina had 13 14 followed the standing order and collected the 15 proper fees back in 2018, you would have paid 16 the same amount that you paid, correct? 17 MR. GEYSER: That -- that would have 18 eliminated the constitutional prejudice that we 19 are currently suffering. 20 JUSTICE KAVANAUGH: You would have 21 paid the same amount that you paid, correct? 2.2 MR. GEYSER: Yes, we would have -- we 23 would have paid the same amount, just as every 24 single challenger in McKesson and Harper and 25 anyone objecting to a Dormant Commerce Clause

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1 claim or an equal protection claim would have 2 paid the same amount had Congress extended the 3 benefits uniformly. But the fact is, when they don't do that, that's where the problem arises. 4 Now I do want to provide another 5 answer to Your Honor's question about, you know, 6 7 what about the inability to get full refunds on our side? 8 9 Now, again, we think it's going to be 10 pretty close to a hundred percent collection, 11 but even if that's wrong, the provision of full 12 relief entitles a hundred percent of the injured 13 class to collect. The only people at that point 14 who wouldn't collect would be people who are 15 voluntarily electing not to do it. So they 16 would -- they would not suffer any 17 constitutional prejudice. 18 The constitutional prejudice is, in 19 fact, cured in full by providing a full refund. 20 That's the meaningful backward-looking relief. 21 Then the Court doesn't even have to worry how do 2.2 we balance these two things? The -- the entire 23 injured class, anyone who wants to assert their 24 rights, will be made whole by a refund. 25 And the other point I'd like to make

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1 too is even if the Court -- and this goes 2 somewhat to what -- what does Congress really 3 want here. The -- the Court could order a refund, and if my friends are right that there's 4 actually no due process problem with asking 5 people to pay money, you know, well over half a 6 7 decade after the fact and there's no problem with disturbing closed and final bankruptcy 8 9 cases where bankruptcy puts a premium on finality, there's no problem with overriding a 10 11 confirmed plan of reorganization that is final, 12 non-appealable, then Congress can pass a law tomorrow, the day after this Court's decision, 13 14 that says, in fact, we don't want refunds; in 15 fact, claw back those funds. 16 And then my prediction is the debtors 17 in the administrator districts will challenge that on due process grounds, and I believe 18 19 they'll probably prevail. But, at least at that 20 point, it's Congress that's doing the work

21 instead of the government coming to this Court 22 and saying why don't you do what we didn't do? 23 In 2020, Congress could have had a 24 retroactive imposition. They refused to do 25 that, presumably because they didn't want to

1 take the political heat from the stakeholders in 2 the administrator districts of imposing these fees after the fact. And, again, it's not as 3 simple as -- as bothering the debtors. And this 4 also goes to other problems in the Bankruptcy 5 Code with --6 7 JUSTICE KAVANAUGH: Congress could 8 have done it your way too. 9 MR. GEYSER: Congress could have and 10 11 JUSTICE KAVANAUGH: They didn't. 12 MR. GEYSER: And -- and they didn't. 13 JUSTICE KAVANAUGH: Presumably because 14 it's 326 million and they don't -- that would be 15 inconsistent with the usual principle that 16 bankruptcy pays for itself. 17 MR. GEYSER: And -- and there -- there 18 is a surplus in the -- in the United States Trustee Fund that could probably cover the --19 20 the majority, if not all, of what's owed. And 21 if Congress is concerned about that, Congress 2.2 can pass a new tax tomorrow that reimburses the 23 taxpayers, taxing the -- the users of the 24 bankruptcy system. But that -- that's not an 25 excuse.

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1 Florida made similar objections in 2 McKesson and Harper. Florida said, we really 3 have good uses for this money and it's really going to hurt us if we have to give this back. 4 It's actually going to create economic turmoil. 5 6 And the Court's answer was, that's too 7 bad. You passed an unconstitutional tax, you need to provide meaningful backward-looking 8 9 relief, so you either have to stomach the political cost of imposing that tax 10 retroactively on the favored class and deal with 11 12 the political fallout, or you have to provide Those are your two constitutional --13 refunds. 14 JUSTICE KAGAN: But the thing that's 15 different, of course, here is that the only 16 constitutional problem with this was an equality 17 problem, and so it could be fixed either way. 18 And as Justice Kavanaugh just said, 19 everything we know about Congress not wanting to 20 impose bankruptcy costs on taxpayers suggests 21 that if it's at all possible, it should be done 2.2 by collection. MR. GEYSER: Well, I -- I don't think 23 24 that is everything we know because, again, 25 Congress could have imposed that fee

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1 retroactively in 2020.

JUSTICE KAGAN: It could have done either one. It didn't know it was having this problem. Now, you know, so this is a -- a little bit of a constructive enterprise, granted, but we can apply to a constructive enterprise the things we know about how Congress funds bankruptcy.

9 MR. GEYSER: Sure, Your Honor. But, 10 it -- normally, again, if this were an actual 11 statute that just said, collect fees in 12 administrator districts, this Court would not 13 construe that statute to authorize a retroactive 14 remedy tacking on fees five years after the fact 15 unless Congress spoke clearly and unmistakably.

16 When -- when even the Court in the 17 Bowen case asked, does an agency have the 18 general authority just as a background matter to 19 apply statutes retroactively when a regulation 20 is struck down for technical problems, they're 21 basically trying to say, look, we goofed. We're 2.2 going to do it right this time and cover the 23 full period. This Court said the agency doesn't have that authority. 24

25 So I think it's quite remarkable for

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1 the government to say that judges themselves, 2 who -- who the -- the court is not politically accountable, if someone is upset when they're 3 asked to pay these refunds, they don't know who 4 to call. The -- I -- I hope they don't call, 5 6 you know, the Chief Justice and say that we wish 7 you hadn't done this. If Congress -- if -- if 8 Congress wants to pass this law, Congress can do it. 9 10 And, again, if the government is 11 confident --12 JUSTICE KAGAN: You're creating a conflict for the Chief Justice now. 13 14 (Laughter.) 15 CHIEF JUSTICE ROBERTS: Yeah. And 16 just to be clear, I didn't do it. 17 (Laughter.) 18 MR. GEYSER: And -- and -- and we --19 JUSTICE JACKSON: Can I ask you, how 20 -- how do you square your answer about the 21 requirement of meaningful backward-looking 2.2 relief in -- in this situation with the cases 23 like Morales-Santana, where they didn't get 24 backward-looking relief? 25 MR. GEYSER: Sure, Your Honor.

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1 There -- there are literally two cases the 2 government -- actually, there are three because 3 they added -- they tacked on one in their reply brief, and I'll start with that one first --4 JUSTICE JACKSON: But they are Supreme 5 6 Court cases. 7 MR. GEYSER: They are. But the third one is the easiest and I'll -- I'll get -- the 8 first -- the third one, the Manhart decision, is 9 10 a Title VII case. It applies the statutory 11 equity -- equity standard, and Title VII 12 specifically says that retroactive remedies are 13 not required, and the Court had good reasons in 14 that case not to require them. That is very 15 different than the constitutional standard that 16 does require it. 17 In Morales-Santana, that is an 18 immigration case where it was impossible to 19 provide retroactive remedies, and the -- the 20 challenger in that case was seeking prospective 21 relief. That challenger did not say --2.2 JUSTICE JACKSON: So is it -- is it 23 just about what they ask for, or was -- is it 24 about the possibility of getting it? Because 25 there's a world in which what we're talking

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1 about here is how impossible it is to give a 2 retrospective remedy in this case either 3 leveling up or leveling down. You've made very ably the argument for 4 why it's impossible to do it retrospectively 5 6 leveling up. And Justice Kagan points to the 7 argument about why it's impossible to do it retrospectively leveling down because it's 8 9 inconsistent with the entirety of the bankruptcy scheme as Congress has laid it forward. 10 11 So I guess I'm just trying to 12 understand why we couldn't rely on something like Morales-Santana and the fact that it -- if 13 14 it's hard to do or impossible to do, then we can 15 just go prospective. 16 MR. GEYSER: Well, Your Honor, I think 17 that if you want to read something from 18 Morales-Santana, it's that the government's 19 theory of clawing back funds is not a 20 permissible theory in this case. It's not an 21 option they have because they need affirmative 2.2 relief from Congress to --23 JUSTICE JACKSON: Right. I'd like to 24 read it broader. MR. GEYSER: Okay. 25

1 JUSTICE JACKSON: I'd like to read it 2 broader than that to --MR. GEYSER: Yeah. Well --3 JUSTICE JACKSON: -- to support the 4 view that there's nothing unconstitutionally 5 6 problematic about necessarily a prospective-only 7 remedy. MR. GEYSER: I -- I think, if this 8 9 Court wanted to adopt that theory, it would have 10 to affirmatively overrule Reich and Newsweek. 11 It would really be picking a direct fight that 12 -- in a way that can't be squared with those 13 cases. 14 Those cases made abundantly clear that 15 unless there is an exclusive pre-deprivation 16 remedy, the government has to provide meaningful backward-looking relief. So, I -- and, again, 17 18 when we look at the most directly --19 JUSTICE KAVANAUGH: Have you dealt 20 with all three of the government's cases yet? 21 MR. GEYSER: I -- I have not. So I've 22 dealt with Manhart, which is the one in the 23 reply. We have Morales-Santana, where the 24 25 Court specifically acknowledged -- there was

1 a -- there was a two-Justice concurrence that 2 said that because of the plenary authority of Congress over citizenship, the Court doesn't 3 have the power to adjust citizenship looking 4 backwards. It has -- it can -- has to do 5 whatever Congress has said in terms of whether 6 7 citizen is -- citizenship's conferred or not. 8 And the majority opinion didn't spell 9 out that rationale, but if you look at the pages 10 in the briefs, the parties' briefs that they 11 cite for this very point, it spells out exactly 12 that rationale. 13 And the third case is the robocall 14 case, which, with -- with the greatest of 15 respect, was --16 JUSTICE KAVANAUGH: You disagree with. 17 MR. GEYSER: Well, we -- we -actually, I'm not even sure we do. The way I 18 19 read the footnote in that case, and it was a 20 single footnote, it didn't have any rationale or 21 analysis, and the parties' briefs barely did 2.2 either. It was a single page --23 (Laughter.) MR. GEYSER: -- it was a single page 24 25 of the parties' briefs. And I look at the --

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1 the language in that footnote as reserving the 2 question. It wasn't resolving it. It said, the -- the result in this case does not lift the 3 fines that have been imposed. 4 It didn't necessarily say that if 5 6 someone had brought that challenge, because, 7 again, the petition -- the challengers in that case, they didn't have any fines. 8 Their 9 contention was going forward seeking prospective 10 relief, we'd like to make these calls. And the Court sensibly said, you're violating a general 11 12 robocall provision that's been in place for 13 decades and so you can't do that. 14 But that's very, very different, the 15 fact that they're relying, that the government's 16 relying on a case like that instead of cases 17 involving an illegal exaction of money under a 18 scheme that treats one class differently than 19 another, like, it doesn't take a whole lot to 20 say which one of these are more analogous, and 21 the government --2.2 CHIEF JUSTICE ROBERTS: Thank you. 23 Thank you, counsel. Justice Thomas? 24 25 Justice Alito?

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1 Justice Gorsuch? 2 Justice Barrett? 3 Justice Jackson? JUSTICE JACKSON: Can I just -- I just 4 have one more little thing, which is I'm 5 wondering if it matters that there are 6 7 individual rights at issue in some of these 8 equal protection cases. It seems to me that this uniformity 9 constitutional provision that's at the heart of 10 11 this is really about limiting congressional 12 power. And I guess you could say the same is 13 true of the Commerce Clause. So I appreciate 14 that. 15 But is there something to the notion 16 of we're not going to necessarily worry about a 17 meaningful backward-looking monetary remedy for 18 a violation that is really about limiting 19 Congress's power and has been remedied because 20 Congress has changed the statute now and 21 everybody's being treated equally going forward? 2.2 MR. GEYSER: So I -- I think, Your 23 Honor, you -- you stole my first answer, which 24 is that it is exactly the same as the other 25 rights where the Court said you do have to

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1 provide meaningful backward-looking relief. The second is that this is 2 3 constraining Congress's authority, but it's constraining Congress's authority to protect 4 individuals. It's so that certain debtors don't 5 6 find themselves disfavored with respect to other 7 debtors. So I do think there is an individual 8 9 rights component to the right that's being 10 protected. And now that we've paid that money 11 under that unconstitutional scheme, if Congress 12 wants to say tomorrow to make this Court's job 13 very easy, it could say, Congress hasn't spoken. 14 Normally, when the Court confronts these types

16 government a reasonable amount of time to

of questions, it gives the state or the

17 respond, and when they don't, they say, the

18 injured party doesn't have to wait any longer.

19 We're going to order a refund. And --

20 JUSTICE JACKSON: Thank you.

21 CHIEF JUSTICE ROBERTS: Thank you,

22 counsel.

23 Rebuttal, Ms. Hansford.

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1 REBUTTAL ARGUMENT OF MASHA G. HANSFORD 2 ON BEHALF OF THE PETITIONER MS. HANSFORD: Thank you, Mr. Chief 3 I want to start with Justice Barrett's 4 Justice. question of whether what the parties asked for 5 6 matters. 7 I think both in Levin versus Department of Commerce and Morales-Santana 8 9 Footnote 29, the Court said that the -- what the parties asked for does not circumscribe the 10 11 relief offered and parties never asked for the 12 relief of the withdrawal of the benefit, and the 13 fact that you're allowed to withdraw the benefit 14 shows that you don't need to reward the 15 successful challenger. That was the case in 16 Morales-Santana. That was the case in AAPC. 17 Neither one got the relief they wanted, and when 18 this Court specifically addressed that and said, 19 they may be no better off, but that is not a 20 problem. 21 To address the Manhart case that my 2.2 friend talked about, I do think that that is a 23 great example of a case that was about money. 24 There was a specific dispute as to whether money 25 should be paid back.

1 There was no question in that case 2 that women paid too much into pension funds because they were women and were required for 3 that reason to pay too much. And the Court 4 said, even in that circumstance that's illegal. 5 6 Title VII prevents it. There is a statutory 7 presumption of backpay that the statute provides and still we're not going to award retrospective 8 9 relief because this was probably a good-faith mistake, there were reasons for it, and the 10 11 financial impact nationwide would be too much. 12 I think that reasoning applies a 13 fortiori here because the Constitution does not 14 provide that backpay should be allowed. It does 15 not have a presumption of retrospective relief 16 in this context. 17 I would also point you to the Fulton 18 That is a tax case. That's where the -case. 19 I -- I think what the Court normally does in cases when it withdraws a benefit is it does it 20 prospectively. That's more comfortable. 21 The 2.2 exception to that is the tax context because it 23 can't do it because of the due process overlay. And so Fulton is a case where there was no 24 25 argument there was pre-deprivation relief, so it

had to be retrospective, but the Court left open
 whether it's level up, level down. And on
 remand, the court did impose additional
 collections.

On the argument that the clawback 5 6 didn't work, I think, as my friend's exchange 7 with Justice Kavanaugh made clear, the refund also won't work. And if you think the Court 8 needs to wait and see how well we do the 9 collections, well, before giving my friend a 10 11 refund, you need to wait and see whether we can 12 actually successfully refund the \$326 million, 13 and until we get to 322 million, things are worse off from the Constitution's perspective 14 15 because the Constitution is not like the False 16 Claims Act for relators where there's a bounty 17 for being a successful challenger. All the 18 Constitution wants here is uniformity in one 19 direction or another. We're 99 percent of the 20 way there. And I think starting to give refunds might make the Respondent happy, but it's not 21 2.2 going to be a more constitutional solution. 23 The -- the -- the last thing I would 24 talk about is congressional intent. And my 25 friend conceded that on day one, what Congress

would do is impose higher fees. But, of course, the reason that Congress didn't do it on day one is because my friend and others waited to bring these suits. My friend waited for two years after this was enacted to bring the suit. He could have brought the suit earlier.

7 And Congress was incredibly proactive 8 It responded to the body of lower court here. 9 cases before they even reached this Court, 10 before the Siegel decision. If these suits had 11 been brought on day one, Congress could have 12 fixed it on day one. My friend never would have 13 been subject to the disparate treatment of some 14 BA debtors paying less. But he would not be 15 financially any better off because, of course, 16 his injury is not that he paid the 2.5 million 17 in fees that Congress wanted him to pay. It's that these 48 debtors paid too little. 18

Just one tiny factual point, which is my friend talks about how high this increase is, 800 percent higher. The fees were, oh, there was a 1 percent cap on the fee increase. So my friend's clients overpaid 2.8 million on a billion dollars in disbursements. This is a fee on the largest users who are best situated to

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1 bear this. 2 So I quess I would just say that my 3 friend's remedy of refunds would undo the 2017 Act, which was meant to protect taxpayers, and 4 it would require them to pay hundreds of 5 millions of dollars to reimburse the bankruptcy 6 7 system's largest users. It flies in the teeth of congressional 8 It flies in the face of Congress's 9 intent. 10 specific findings in the 2020 Act, which not 11 only were that Congress always wanted these to 12 be uniform, but also Sections 2(a) and 2(b) of 13 the 2020 Act talk about Congress's specific 14 intent that the system be self-funded at no cost 15 to taxpayers. And the idea that Congress would 16 choose a refund remedy of undoing the 2017 Act 17 flies in the face of congressional intent and 18 the democratic process. 19 We ask the Court to reject that approach and to reverse. Thank you. 20 21 CHIEF JUSTICE ROBERTS: Thank you, 2.2 counsel. The case is submitted. 23 24 (Whereupon, at 12:35 p.m., the case 25 was submitted.)

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