Hartman was decided against a legal backdrop that treated retaliatory arrest and prosecution claims similarly. *Hartman* resolved a split among the Courts of Appeals about the relevance of probable cause in retaliatory prosecution suits, but some of the conflicting Court of Appeals cases involved both an arrest and a prosecution that were alleged to be retaliation for the exercise of First Amendment rights. See 547 U. S., at 255–256, 259, n. 6 (citing *Mozzochi* v. *Borden*, 959 F. 2d 1174 (CA2 1992); *Singer* v. *Fulton Cty. Sheriff*, 63 F. 3d 110 (CA2 1995); *Keenan* v. *Tejeda*, 290 F. 3d 252 (CA5 2002); *Wood* v. *Kesler*, 323 F. 3d 872 (CA11 2003)). Those cases made no distinction between claims of retaliatory arrest and claims of retaliatory prosecution when considering the relevance of probable cause. See *Mozzochi*, *supra*, at 1179–1180; *Singer*, *supra*, at 120; *Keenan*, *supra*, at 260; *Wood*, *supra*, at 883. Indeed, the close relationship between retaliatory arrest and prosecution claims is well demonstrated by the Tenth Circuit's own decision in *DeLoach*. *DeLoach*, too, involved allegations of both retaliatory arrest and retaliatory prosecution, and the Tenth Circuit analyzed the two claims as one. 922 F. 2d, at 620–621.

A reasonable official also could have interpreted *Hartman*'s rationale to apply to retaliatory arrests. *Hartman* first observed that, in retaliatory prosecution cases, evidence showing whether there was probable cause for the charges would always be "available and apt to prove or disprove retaliatory causation." 547 U. S., at 261. In this Court's view, the presence of probable cause, while not a "guarantee" that retaliatory motive did not cause the prosecution, still precluded any prima facie inference that retaliatory motive was the but-for cause of the plaintiff's injury. *Id.*, at 265. This was especially true because, as *Hartman* next emphasized, retaliatory prosecution claims involve particularly attenuated causation between the defendant's alleged retaliatory animus and the plaintiff's injury. *Id.*, at 259–261. In

a retaliatory prosecution case, the key defendant is typically not the prosecutor who made the charging decision that injured the plaintiff, because prosecutors enjoy absolute immunity for their decisions to prosecute. Rather, the key defendant is the person who allegedly prompted the prosecutor's decision. Thus, the intervening decision of the third-party prosecutor widens the causal gap between the defendant's animus and the plaintiff's injury. *Id.*, at 261–263.

Like retaliatory prosecution cases, evidence of the presence or absence of probable cause for the arrest will be available in virtually every retaliatory arrest case. Such evidence could be thought similarly fatal to a plaintiff's claim that animus caused his arrest, given that retaliatory arrest cases also present a tenuous causal connection between the defendant's alleged animus and the plaintiff's injury. An officer might bear animus toward the content of a suspect's speech. But the officer may decide to arrest the suspect because his speech provides evidence of a crime or suggests a potential threat. See, *e. g.*, *Wayte* v. *United States*, 470 U. S. 598, 612–613 (1985) (noting that letters of protest written to the Selective Service, in which the author expressed disagreement with the draft, "provided strong, perhaps conclusive evidence of the nonregistrant's intent not to comply—one of the elements of the offense" of willful failure to register for the draft). Like retaliatory prosecution cases, then, the connection between alleged animus and injury may be weakened in the arrest context by a police officer's wholly legitimate consideration of speech.

To be sure, we do not suggest that *Hartman*'s rule in fact extends to arrests. Nor do we suggest that every aspect of *Hartman*'s rationale could apply to retaliatory arrests. *Hartman* concluded that the causal connection in retaliatory prosecution cases is attenuated because those cases necessarily involve the animus of one person and the injurious action of another, 547 U. S., at 262, but in many retaliatory arrest

cases, it is the officer bearing the alleged animus who makes the injurious arrest. Moreover, *Hartman* noted that, in retaliatory prosecution cases, the causal connection between the defendant's animus and the prosecutor's decision is further weakened by the "presumption of regularity accorded to prosecutorial decisionmaking." *Id.*, at 263. That presumption does not apply here. Nonetheless, the fact remains that, for qualified immunity purposes, at the time of Howards' arrest it was at least arguable that *Hartman*'s rule extended to retaliatory arrests.[6]

Decisions from other Federal Courts of Appeals in the wake of *Hartman* support this assessment. Shortly before Howards' arrest, the Sixth Circuit held that *Hartman* required a plaintiff alleging a retaliatory arrest to show that the defendant officer lacked probable cause. See *Barnes* v. *Wright*, 449 F. 3d 709, 720 (2006) (reasoning that the *Hartman* "rule sweeps broadly"). That court's treatment of *Hartman* confirms that the inapplicability of *Hartman* to arrests would not have been clear to a reasonable officer when Howards was arrested. Moreover, since Howards' arrest, additional Courts of Appeals have concluded that *Hartman*'s no-probable-cause requirement extends to retaliatory arrests. See, *e. g.*, *McCabe* v. *Parker*, 608 F. 3d 1068, 1075 (CA8 2010); *Phillips* v. *Irvin*, 222 Fed. Appx. 928, 929 (CA11 2007) *(per curiam)*. As we have previously observed, "[i]f

[6] Howards argues that petitioners violated his clearly established First Amendment right even if *Hartman*'s rule applies equally to retaliatory arrests. According to Howards, *Hartman* did not hold that a prosecution violates the First Amendment only when it is unsupported by probable cause. Rather, Howards argues, *Hartman* made probable cause relevant only to a plaintiff's ability to recover damages for a First Amendment violation. See Brief for Respondent 37–41. We need not resolve whether *Hartman* is best read as defining the scope of the First Amendment right or as simply establishing a prerequisite for recovery. Nor need we decide whether that distinction matters. It suffices, for qualified immunity purposes, that the answer would not have been clear to a reasonable official when Howards was arrested.

judges thus disagree on a constitutional question, it is unfair to subject police to money damages for picking the losing side of the controversy." *Wilson* v. *Layne*, 526 U. S. 603, 618 (1999).[7]

* * *

Hartman injected uncertainty into the law governing retaliatory arrests, particularly in light of *Hartman*'s rationale and the close relationship between retaliatory arrest and prosecution claims. This uncertainty was only confirmed by subsequent appellate decisions that disagreed over whether the reasoning in *Hartman* applied similarly to retaliatory arrests. Accordingly, when Howards was arrested it was not clearly established that an arrest supported by probable cause could give rise to a First Amendment violation. Petitioners Reichle and Doyle are thus entitled to qualified immunity.

The judgment of the Court of Appeals is reversed, and the case is remanded for further proceedings consistent with this opinion.

It is so ordered.

JUSTICE KAGAN took no part in the consideration or decision of this case.

JUSTICE GINSBURG, with whom JUSTICE BREYER joins, concurring in the judgment.

Were defendants ordinary law enforcement officers, I would hold that *Hartman* v. *Moore*, 547 U. S. 250 (2006), does not support their entitlement to qualified immunity. *Hartman* involved a charge of retaliatory *prosecution*. As the Court explains, the defendant in such a case cannot be

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[7] Indeed, the Tenth Circuit itself has applied *Hartman* outside the context of retaliatory prosecution. See *McBeth* v. *Himes*, 598 F. 3d 708, 719 (2010) (requiring the absence of probable cause in the context of a claim alleging that government officials suspended a business license in retaliation for the exercise of First Amendment rights).

the prosecutor who made the decision to pursue charges. See *ante*, at 667–668; *Hartman*, 547 U. S., at 262 (noting that prosecutors are "absolutely immune from liability for the decision to prosecute"). Rather, the defendant will be another government official who, motivated by retaliatory animus, convinced the prosecutor to act. See *ibid.*; *ante*, at 667–668. Thus, the "causal connection [a plaintiff must establish in a retaliatory-prosecution case] is not merely between the retaliatory animus of one person and that person's own injurious action, but between the retaliatory animus of one person and the action of another." *Hartman*, 547 U. S., at 262. This "distinct problem of causation" justified the absence-of-probable-cause requirement we recognized in *Hartman*. *Id.*, at 263 (Proof of an absence of probable cause to prosecute is needed "to bridge the gap between the nonprosecuting government agent's motive and the prosecutor's action."). See also *id.*, at 259 ("[T]he need to prove a chain of causation from animus to injury, *with details specific to retaliatory-prosecution cases*, . . . provides the strongest justification for the no-probable-cause requirement." (emphasis added)).

A similar causation problem will not arise in the typical retaliatory-arrest case. Unlike prosecutors, arresting officers are not wholly immune from suit. As a result, a plaintiff can sue the arresting officer directly and need only show that the officer (not some other official) acted with a retaliatory motive. Because, in the usual retaliatory-arrest case, there is no gap to bridge between one government official's animus and a second government official's action, *Hartman*'s no-probable-cause requirement is inapplicable.

Nevertheless, I concur in the Court's judgment. Officers assigned to protect public officials must make singularly swift, on the spot, decisions whether the safety of the person they are guarding is in jeopardy. In performing that protective function, they rightly take into account words spoken to, or in the proximity of, the person whose safety is their charge. Whatever the views of Secret Service Agents

Reichle and Doyle on the administration's policies in Iraq, they were dutybound to take the content of Howards' statements into account in determining whether he posed an immediate threat to the Vice President's physical security. Retaliatory animus cannot be inferred from the assessment they made in that regard. If rational, that assessment should not expose them to claims for civil damages. Cf. 18 U. S. C. § 3056(d) (knowingly and willfully resisting federal law enforcement agent engaged in protective function is punishable by fine (up to $1,000) and imprisonment (up to one year)); § 1751(e) (assaulting President or Vice President is a crime punishable by fine and imprisonment up to ten years).

Syllabus

ARMOUR ET AL. *v.* CITY OF INDIANAPOLIS, INDIANA, ET AL.

CERTIORARI TO THE SUPREME COURT OF INDIANA

No. 11–161. Argued February 29, 2012—Decided June 4, 2012

For decades, Indianapolis (City) funded sewer projects using Indiana's Barrett Law, which permitted cities to apportion a public improvement project's costs equally among all abutting lots. Under that system, a city would create an initial assessment, dividing the total estimated cost by the number of lots and making any necessary adjustments. Upon a project's completion, the city would issue a final lot-by-lot assessment. Lot owners could elect to pay the assessment in a lump sum or over time in installments.

After the City completed the Brisbane/Manning Sanitary Sewers Project, it sent affected homeowners formal notice of their payment obligations. Of the 180 affected homeowners, 38 elected to pay the lump sum. The following year, the City abandoned Barrett Law financing and adopted the Septic Tank Elimination Program (STEP), which financed projects in part through bonds, thereby lowering individual owner's sewer-connection costs. In implementing STEP, the City's Board of Public Works enacted a resolution forgiving all assessment amounts still owed pursuant to Barrett Law financing. Homeowners who had paid the Brisbane/Manning Project lump sum received no refund, while homeowners who had elected to pay in installments were under no obligation to make further payments.

The 38 homeowners who paid the lump sum asked the City for a refund, but the City denied the request. Thirty-one of these homeowners brought suit in Indiana state court claiming, in relevant part, that the City's refusal violated the Federal Equal Protection Clause. The trial court granted summary judgment to the homeowners, and the State Court of Appeals affirmed. The Indiana Supreme Court reversed, holding that the City's distinction between those who had already paid and those who had not was rationally related to its legitimate interests in reducing administrative costs, providing financial hardship relief to homeowners, transitioning from the Barrett Law system to STEP, and preserving its limited resources.

Held: The City had a rational basis for its distinction and thus did not violate the Equal Protection Clause. Pp. 680–688.

(a) The City's classification does not involve a fundamental right or suspect classification. See *Heller* v. *Doe*, 509 U. S. 312, 319–320. Its

subject matter is local, economic, social, and commercial. See *United States* v. *Carolene Products Co.*, 304 U. S. 144, 152. It is a tax classification. See *Regan* v. *Taxation With Representation of Wash.*, 461 U. S. 540, 547. And no one claims that the City has discriminated against out-of-state commerce or new residents. Cf. *Hooper* v. *Bernalillo County Assessor*, 472 U. S. 612. Hence, the City's distinction does not violate the Equal Protection Clause as long as "there is any reasonably conceivable state of facts that could provide a rational basis for the classification," *FCC* v. *Beach Communications, Inc.*, 508 U. S. 307, 313, and the "'burden is on the one attacking the [classification] to negative every conceivable basis which might support it,'" *Heller, supra*, at 320. Pp. 680–681.

(b) Administrative concerns can ordinarily justify a tax-related distinction, see, *e. g.*, *Carmichael* v. *Southern Coal & Coke Co.*, 301 U. S. 495, 511–512, and the City's decision to stop collecting outstanding Barrett Law debts finds rational support in the City's administrative concerns. After the City switched to the STEP system, any decision to continue Barrett Law debt collection could have proved complex and expensive. It would have meant maintaining an administrative system for years to come to collect debts arising out of 20-plus different construction projects built over the course of a decade, involving monthly payments as low as $25 per household, with the possible need to maintain credibility by tracking down defaulting debtors and bringing legal action. The rationality of the City's distinction draws further support from the nature of the line-drawing choices that confronted it. To have added refunds to forgiveness would have meant adding further administrative costs, namely, the cost of processing refunds. And limiting refunds only to Brisbane/Manning homeowners would have led to complaints of unfairness, while expanding refunds to the apparently thousands of other Barrett Law project homeowners would have involved an even greater administrative burden. Finally, the rationality of the distinction draws support from the fact that the line that the City drew—distinguishing past payments from future obligations—is well known to the law. See, *e. g.*, 26 U. S. C. § 108(a)(1)(E). Pp. 682–684.

(c) Petitioners' contrary arguments are unpersuasive. Whether financial hardship is a factor supporting rationality need not be considered here, since the City's administrative concerns are sufficient to show a rational basis for its distinction. Petitioners propose other forgiveness systems that they argue are superior to the City's system, but the Constitution only requires that the line actually drawn by the City be rational. Petitioners further argue that administrative considerations alone should not justify a tax distinction lest a city justify an unfair system through insubstantial administrative considerations. Here it

was rational for the City to draw a line that avoided the administrative burden of both collecting and paying out small sums for years to come. Petitioners have not shown that the administrative concerns are too insubstantial to justify the classification. Finally, petitioners argue that precedent makes it more difficult for the City to show a rational basis, but the cases to which they refer involve discrimination based on residence or length of residence. The one exception, *Allegheny Pittsburgh Coal Co.* v. *Commission of Webster Cty.*, 488 U. S. 336, is distinguishable. Pp. 684–688.

946 N. E. 2d 553, affirmed.

BREYER, J., delivered the opinion of the Court, in which KENNEDY, THOMAS, GINSBURG, SOTOMAYOR, and KAGAN, JJ., joined. ROBERTS, C. J., filed a dissenting opinion, in which SCALIA and ALITO, JJ., joined, *post*, p. 688.

Mark T. Stancil argued the cause for petitioners. With him on the briefs were *Roy T. Englert, Jr.*, *Daniel N. Lerman*, *Ronald J. Waicukauski*, *Carol Nemeth Joven*, and *R. Davy Eaglesfield III*.

Paul D. Clement argued the cause for respondents. With him on the brief were *George W. Hicks, Jr.*, *Jeffrey M. Harris*, and *Justin F. Roebel*.*

JUSTICE BREYER delivered the opinion of the Court.

For many years, an Indiana statute, the "Barrett Law," authorized Indiana's cities to impose upon benefited lot own-

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*Briefs of *amici curiae* urging reversal were filed for the Institute for Justice by *William H. Mellor*, *Robert J. McNamara*, *Clark M. Neily III*, and *Jeff Rowes;* for the National Association of Home Builders by *Ari Pollack*, *Michael Callahan*, *Erik G. Moskowitz*, *Thomas J. Ward*, *Christopher M. Whitcomb*, and *Amy C. Chai;* and for the National Taxpayers Union by *Shay Dvoretzky*.

Briefs of *amici curiae* urging affirmance were filed for the International City/County Management Association et al. by *Jon Laramore*, *A. Scott Chinn*, and *Lisa E. Soronen;* and for the International Municipal Lawyers Association by *Quin M. Sorenson*, *Lowell J. Schiller*, and *Charles W. Thompson, Jr.*

Joseph D. Henchman filed a brief for the Tax Foundation as *amicus curiae*.

ers the cost of sewer improvement projects. The Barrett Law also permitted those lot owners to pay either immediately in the form of a lump sum or over time in installments. In 2005, the city of Indianapolis (Indianapolis or City) adopted a new assessment and payment method, the "STEP" plan, and it forgave any Barrett Law installments that lot owners had not yet paid.

A group of lot owners who had already paid their entire Barrett Law assessment in a lump sum believe that the City should have provided them with equivalent refunds. And we must decide whether the City's refusal to do so unconstitutionally discriminates against them in violation of the Equal Protection Clause, Amdt. 14, § 1. We hold that the City had a rational basis for distinguishing between those lot owners who had already paid their share of project costs and those who had not. And we conclude that there is no equal protection violation.

I

A

Beginning in 1889, Indiana's Barrett Law permitted cities to pay for public improvements, such as sewage projects, by "apportion[ing]" the costs of a project "equally among all abutting lands or lots." Ind. Code § 36–9–39–15(b)(3) (2011); see *Town Council of New Harmony* v. *Parker*, 726 N. E. 2d 1217, 1227, n. 13 (Ind. 2000) (project's beneficiaries pay its costs). When a city built a Barrett Law project, the city's public works board would create an initial lot-owner assessment by "dividing the estimated total cost of the sewage works by the total number of lots." § 36–9–39–16(a). It might then adjust an individual assessment downward if the lot would benefit less than would others. § 36–9–39–17(b). Upon completion of the project, the board would issue a final lot-by-lot assessment.

The Barrett Law permitted lot owners to pay the assessment either in a single lump sum or over time in installment

payments (with interest). The City would collect installment payments "in the same manner as other taxes." § 36–9–37–6. The Barrett Law authorized 10-, 20-, or 30-year installment plans. § 36–9–37–8.5(a). Until fully paid, an assessment would constitute a lien against the property, permitting the city to initiate foreclosure proceedings in case of a default. §§ 36–9–37–9(b), –22.

For several decades, Indianapolis used the Barrett Law system to fund sewer projects. See, *e. g., Conley* v. *Brummit*, 92 Ind. App. 620, 621, 176 N. E. 880, 881 (1931) (in banc). But in 2005, the City adopted a new system, called the Septic Tank Elimination Program (STEP), which financed projects in part through bonds, thereby lowering individual lot owners' sewer-connection costs. By that time, the City had constructed more than 40 Barrett Law projects. App. to Pet. for Cert. 5a. We are told that installment-paying lot owners still owed money in respect to 24 of those projects. See Reply Brief for Petitioners 16–17, n. 3 (citing City's Response to Plaintiff's Brief on Damages, Record in *Cox* v. *Indianapolis*, No. 1:09–cv–0435 (SD Ind.), Doc. 98–1 (Exh. A)). In respect to 21 of the 24, some installment payments had not yet fallen due; in respect to the other 3, those who owed money were in default. Reply Brief for Petitioners 17, n. 3.

B

This case concerns one of the 24 still-open Barrett Law projects, namely, the Brisbane/Manning Sanitary Sewers Project. The Brisbane/Manning Project began in 2001. It connected about 180 homes to the City's sewage system. Construction was completed in 2003. The Indianapolis Board of Public Works (Board) held an assessment hearing in June 2004. And in July 2004, the Board sent the 180 affected homeowners a formal notice of their payment obligations.

The notice made clear that each homeowner could pay the entire assessment—$9,278 per property—in a lump sum or

in installments, which would include interest at a 3.5% annual rate. Under an installment plan, payments would amount to $77.27 per month for 10 years; $38.66 per month for 20 years; or $25.77 per month for 30 years. In the event, 38 homeowners chose to pay up front; 47 chose the 10-year plan; 27 chose the 20-year plan; and 68 chose the 30-year plan. And in the first year each homeowner paid the amount due ($9,278 upfront; $927.80 under the 10-year plan; $463.90 under the 20-year plan, or $309.27 under the 30-year plan). App. to Pet. for Cert. 48a.

The next year, however, the City decided to abandon the Barrett Law method of financing. It thought that the Barrett Law's lot-by-lot payments had become too burdensome for many homeowners to pay, discouraging changes from less healthy septic tanks to healthier sewer systems. See *id.*, at 4a–5a. (For example, homes helped by the Brisbane/Manning Project, at a cost of more than $9,000 each, were then valued at $120,000 to $270,000. App. 67.) The City's new STEP method of financing would charge each connecting lot owner a flat $2,500 fee and make up the difference by floating bonds eventually paid for by all lot owners citywide. See App. to Pet. for Cert. 5a, n. 5.

On October 31, 2005, the City enacted an ordinance implementing its decision. In December, the Board enacted a further resolution, Resolution 101, which, as part of the transition, would "forgive *all assessment amounts* . . . established pursuant to the Barrett Law Funding for Municipal Sewer programs *due and owing* from the date of November 1, 2005 forward." App. 72 (emphasis added). In its preamble, the resolution said that the Barrett Law "may present financial hardships on many middle to lower income participants who most need sanitary sewer service in lieu of failing septic systems"; it pointed out that the City was transitioning to the new STEP method of financing; and it said that the STEP method was based upon a financial model that had "considered the current assessments being made by participants in

active Barrett Law projects" as well as future projects. *Id.*, at 71–72. The upshot was that those who still owed Barrett Law assessments would not have to make further payments but those who had already paid their assessments would not receive refunds. This meant that homeowners who had paid the full $9,278 Brisbane/Manning Project assessment in a lump sum the preceding year would receive no refund, while homeowners who had elected to pay the assessment in installments, and had paid a total of $309.27, $463.90, or $927.80, would be under no obligation to make further payments.

In February 2006, the 38 homeowners who had paid the full Brisbane/Manning Project assessment asked the City for a partial refund (in an amount equal to the smallest forgiven Brisbane/Manning installment debt, apparently $8,062). The City denied the request in part because "[r]efunding payments made in your project area, or any portion of the payments, would establish a precedent of unfair and inequitable treatment to all other property owners who have also paid Barrett Law assessments . . . and while [the November 1, 2005, cutoff date] might seem arbitrary to you, it is essential for the City to establish this date and move forward with the new funding approach." *Id.*, at 50–51.

C

Thirty-one of the thirty-eight Brisbane/Manning Project lump-sum homeowners brought this lawsuit in Indiana state court seeking a refund of about $8,000 each. They claimed in relevant part that the City's refusal to provide them with refunds at the same time that the City forgave the outstanding project debts of other Brisbane/Manning homeowners violated the Federal Constitution's Equal Protection Clause, Amdt. 14, § 1; see also Rev. Stat. § 1979, 42 U. S. C. § 1983. The trial court granted summary judgment in their favor. The State Court of Appeals affirmed that judgment. 918 N. E. 2d 401 (2009). But the Indiana

Supreme Court reversed. 946 N. E. 2d 553 (2011). In its view, the City's distinction between those who had already paid their Barrett Law assessments and those who had not was "rationally related to its legitimate interests in reducing its administrative costs, providing relief for property owners experiencing financial hardship, establishing a clear transition from [the] Barrett Law to STEP, and preserving its limited resources." App. to Pet. for Cert. 19a. We granted certiorari to consider the equal protection question. And we now affirm the Indiana Supreme Court.

II

A

As long as the City's distinction has a rational basis, that distinction does not violate the Equal Protection Clause. This Court has long held that "a classification neither involving fundamental rights nor proceeding along suspect lines . . . cannot run afoul of the Equal Protection Clause if there is a rational relationship between the disparity of treatment and some legitimate governmental purpose." *Heller* v. *Doe*, 509 U. S. 312, 319–320 (1993); cf. *Gulf, C. & S. F. R. Co.* v. *Ellis*, 165 U. S. 150, 155, 165–166 (1897). We have made clear in analogous contexts that, where "ordinary commercial transactions" are at issue, rational basis review requires deference to reasonable underlying legislative judgments. *United States* v. *Carolene Products Co.*, 304 U. S. 144, 152 (1938) (due process); see also *New Orleans* v. *Dukes*, 427 U. S. 297, 303 (1976) *(per curiam)* (equal protection). And we have repeatedly pointed out that "[l]egislatures have especially broad latitude in creating classifications and distinctions in tax statutes." *Regan* v. *Taxation With Representation of Wash.*, 461 U. S. 540, 547 (1983); see also *Fitzgerald* v. *Racing Assn. of Central Iowa*, 539 U. S. 103, 107–108 (2003); *Nordlinger* v. *Hahn*, 505 U. S. 1, 11 (1992); *Lehnhausen* v. *Lake Shore Auto Parts Co.*, 410 U. S. 356, 359 (1973); *Madden* v. *Kentucky*, 309 U. S. 83, 87–88 (1940);

Citizens' Telephone Co. of Grand Rapids v. *Fuller*, 229 U. S. 322, 329 (1913).

Indianapolis' classification involves neither a "fundamental right" nor a "suspect" classification. Its subject matter is local, economic, social, and commercial. It is a tax classification. And no one here claims that Indianapolis has discriminated against out-of-state commerce or new residents. Cf. *Hooper* v. *Bernalillo County Assessor*, 472 U. S. 612 (1985); *Williams* v. *Vermont*, 472 U. S. 14 (1985); *Metropolitan Life Ins. Co.* v. *Ward*, 470 U. S. 869 (1985); *Zobel* v. *Williams*, 457 U. S. 55 (1982). Hence, this case falls directly within the scope of our precedents holding such a law constitutionally valid if "there is a plausible policy reason for the classification, the legislative facts on which the classification is apparently based rationally may have been considered to be true by the governmental decisionmaker, and the relationship of the classification to its goal is not so attenuated as to render the distinction arbitrary or irrational." *Nordlinger*, *supra*, at 11 (citations omitted). And it falls within the scope of our precedents holding that there is such a plausible reason if "there is any reasonably conceivable state of facts that could provide a rational basis for the classification." *FCC* v. *Beach Communications, Inc.*, 508 U. S. 307, 313 (1993); see also *Lindsley* v. *Natural Carbonic Gas Co.*, 220 U. S. 61, 78 (1911).

Moreover, analogous precedent warns us that we are not to "pronounc[e]" this classification "unconstitutional unless in the light of the facts made known or generally assumed it is of such a character as to preclude the assumption that it rests upon some rational basis within the knowledge and experience of the legislators." *Carolene Products Co.*, *supra*, at 152 (due process claim). Further, because the classification is presumed constitutional, the "'burden is on the one attacking the legislative arrangement to negative every conceivable basis which might support it.'" *Heller*, *supra*, at 320 (quoting *Lehnhausen*, *supra*, at 364).