



At the home page, the main search box allows you to quickly find specific items

- Case Citations, e.g. **123 Cal App 4th 67**
- Code Sections, e.g. **CA GOVT 6254**
- Material Types or Databases, e.g. **Taxing California Property or Rutter Group Guides**
- Westlaw Quick Answers
 - Elements of fraud*
 - Definition of taking*
 - Statute of Limitations for fraud*

The Browse Box functions like a Table of Contents for Content on Westlaw. Simply select a Tab or a content type to get more detail.



Running a Search:

Any *plain language* search will result in a comprehensive search of ALL Westlaw content – you can limit the jurisdiction – box to the right of the WestSearch box. Note that when you first log on, the Jurisdiction will be generic. You can change it by selecting a Jurisdiction, it will remain until you change it again.



Run a search using California as the jurisdiction

➔ Tip: Look at the number of cases to quickly determine how broad or narrow the search is

Tax vs regulatory fee

Tax vs regulatory fee, reasonable relationship

Your initial results will appear in an Overview Page. This page will display the top 2 cases and the top document from the other 12 content categories located on the left.

VIEW:

- Overview
- Cases
- Key Numbers
- Trial Court Orders
- Statutes
- Regulations
- Administrative Decisions & Guidance
- Practical Law
- Secondary Sources
- Forms
- Briefs
- Trial Court Documents
- Expert Materials
- Jury Verdicts & Settlements
- Proposed & Enacted Legislation
- Proposed & Adopted Regulations
- Arbitration Materials
- Public Records
- All Results
- West km

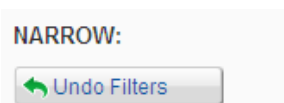
To limit your result list to a specific type of document, simply select that type from the left side toolbar.

For example, let's select **Secondary Sources**

Now that we are limited to Secondary Sources – we can apply more filters for our results – such as Jurisdiction, Date, Publication Type, Publication Name, etc.

→ **TIP:** Filtering is where all of your power lies in Westlaw. Once you retrieve a universe of information, you can filter down to the perfect documents for your need.

To undo filters – simply hit the Undo Filters button in the left toolbar



Note that when you are looking at a document from a Secondary Source, you can use the TABLE OF CONTENTS button at the top right to see that document from within the TOC. Select the RETURN TO LIST button at the top left to back to our “universe” of results.

Select **Statutes** from the left side of the results list. Let's select our first result, *Cal.Const. Art. 13A, § 3*

When looking at a Statute, it's important to use the NOTES OF DECISIONS aka annotations- these are cases that have significant discussion of your statute and will let you know how judges have applied this statute to cases in the past.

→ You can go into the Notes of Decision via the Tab at the top of the statute, or on the right side of your screen.

Notes of Decisions (59)

View All

Search Notes of Decisions **Search**

Hierarchical View | List View

Construction and application	Proportionality, regulatory fees
Construction with other laws	Regulatory fees - Proportionality
Legislative approval	Change in state tax
Initiatives	Standing
Special tax	Burden of proof
Regulatory fees	Presumptions and burden of proof
Regulatory fees - In general	Evidence
Purpose and use, regulatory fees	Law questions

Sort By:

Note that you can **Search within Notes of Decisions** using the Terms and Connectors, e.g. “reasonable relationship”

History Tab- Visual Display of Versions and Legislative History going back to 2000.

Citing References – All Citing Documents → Tip: choose document type on top left to see filters

Context & Analysis – Quick Links to Cross References, Journals, Treatises, etc.




To compare with another Code Section, let’s repeat an overview of *Ca Govt 6254*

- TIP: To go back to an earlier document or search, hover your cursor over the HISTORY link at the top right. This will show you the last 5 searches and documents. To go back even further, select the HISTORY link. Your research is searchable and will be saved for an entire year


Select **Cases** from the left-hand side. Let’s Select, *Sinclair Paint Co.*; tabs at the top of the case provide valuable KeyCite info and the most negative treatment (if available) is cited at the top.



Once you have found a document upon which to base your legal argument, KeyCite Flags alert you to negative references or events that may impact the validity of that document.

-  A yellow flag indicates a document has some negative treatment.
-  A red flag indicates a document is no longer good law for at least one point of law.
-  A blue-striped flag indicates a document has been appealed to the U.S. Courts of Appeals or the U.S. Supreme Court (excluding appeals originating from agencies).

When looking at a case you will see a synopsis paragraph at the top which contains the major facts and the holdings. Beneath that, you will see headnotes which summarize every major point of law for the case. These are numbered and will be referenced in both negative and positive citing references.

<p>4 Taxation Fact that fees raise revenue to defray cost of regulatory program does not automatically render those fees “taxes” for purposes of constitutional provision placing restrictions on state and local taxes; if regulation is primary purpose of fee measure, mere fact that measure also generates revenue does not make imposition tax. <i>West’s Ann.Cal. Const. Art. 13A, § 3.</i></p> <p>36 Cases that cite this headnote</p>	 371 Taxation 3711 In General 371k2002 Distinguishing “ tax ” and “license” or “ fee ” (Formerly 371k1)
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- Tip: Select the headnote’s number with your cursor to quickly jump to the part of the opinion that discusses that specific point of law.
- Selecting text within a case allows you to make a note, highlight, or to copy that citation with reference (e.g. Bluebook, California Style Manual, etc)

Update your Preferences to include Cal Court Rules for the Copy with Reference Feature

Many users like the ability to highlight text and then “copy with Reference” directly into a word document, etc. The default for this setting is a blue-book style citation, however, you can change it to California Court Rules by

1. Select PREFERENCES at the bottom left side of your Westlaw screen – you may need to scroll all the way down.
2. Select the Citations Tab
3. Change citation format to California,
4. Deselect Underline Title, select Italicize Title, and deselect Include Subsequent History
5. Select the 2nd Option for Parallel Citations, Include only one citation per authority cited and cite to the official reporter if possible.
6. Select SAVE
7. You will only need to change this preference once, it will remain with these settings until you decide to make changes.

Let’s say you’re interested in headnote 4, let’s determine if it is still good law, select the Negative Treatment Tab.

Treatment	Title	Date	Type	Depth	Headnote(s)
<input type="checkbox"/> Called into Doubt by Constitutional Amendment as Stated in	1. California Cannabis Coalition v. City of Upland MOST NEGATIVE --- Cal.Rptr.3d ----, Cal.App. 4 Dist.	Mar. 18, 2016	Case		3 4 P.2d
<input type="checkbox"/> Distinguished by	2. Apartment Assn. of Los Angeles County, Inc. v. City of Los Angeles 88 Cal.Rptr.2d 255, Cal.App. 2 Dist.	Aug. 26, 1999	Case		3 4 P.2d
<input type="checkbox"/> Distinguished by	3. Apartment Ass'n of Los Angeles County, Inc. v. City of Los Angeles 102 Cal.Rptr.2d 719, Cal.	Jan. 08, 2001	Case		1 3 4 P.2d
<input type="checkbox"/> Distinguished by	4. Morning Star Co. v. State Bd. of Equalization 9 Cal.Rptr.3d 600, Cal.App. 3 Dist.	Feb. 09, 2004	Case		1 3 4 P.2d

Most Negative signifies that this case has the harshest language or strongest limitation.

Green Quotes means there is a direct quote from the case in the Citing Reference.

Eyeglasses means that you have looked at this case using the same Client ID in the past 30 days.

Depth of Treatment:

4 green boxes = a page or more of discussion

3 green boxes = almost a page of discussion

2 green boxes = about a paragraph of discussion

1 green box = a sentence or a string cite

➔ Tip: Hover over the headnote box to see more detail

➔ Tip: To see the case treatment, select the hyperlinked case name, then use the TERM button at the top left of the case.

Now let's look at the **KeyCite Tabs**

Filings- court documents associated with this case (dockets, briefs, answers, etc)

Negative Treatment – any document that distinguished or criticized this case

History – Procedural History of this case

Citing References – every document that ever mentioned this case (positive AND negative)

Table of Authorities – Every case that the opinion relies on, as well as the depth of discussion.

Advanced Searching:

Basic Listing of the Terms and Connectors

& = AND

ex. Excise & Tax

Space = OR

ex. Officer police agent

“ ” = phrase

ex. “reasonable relationship”

! = root expander

ex. Liab! Regulat!

***** = universal character

ex. Wom*n dr*nk peters*n

/p = within the same paragraph

ex. “reasonable relationship” /p regulat!

/s = within the same sentence

ex. “reasonable relationship” /s regulat!

/n = within n words

ex. assum! /3 risk

BONUS Connector -

ex. pit-bull hand-gun

Remember: This type of searching is meant to EXCLUDE documents. The more complicated the query, the less effective the result. The simplest search is often the best.

Words/Phrases Field

West Attorney Editors read and outline every case submitted for publication; as part of the editorial process, they isolate any time a Judge has defined a specific legal word or phrase and they turn it into a Headnote. When you are looking for a favorable definition, a simple words/phrases search will often yield promising results.

wp(arbitrability)

wp(“excise tax”)

Additionally, if you don't recall the name of this tool, you can select CASES from the main browse box on the home screen, and then select the ADVANCED link to the right of the orange search button. This will take you to a screen of ALL possible field searching within Case Law.

KEY NUMBERS

One of main advantages of Westlaw is the KeyNumber System. In short, the KeyNumber system is an index for all of reported American Jurisprudence. Meaning that once you find a specific topic that is on point for your fact pattern, you can quickly see EVERY single published point of law that falls within that topic in your jurisdiction.

☐ California

☐ TAXATION




- ☐ [371↔3250](#) EXCISE TAXES IN GENERAL > [Constitutional and statutory provisions](#)
- ☐ [371↔2122](#) CONSTITUTIONAL REGULATION AND RESTRICTIONS CONCERNING EQUALITY AND UNIFORMITY > [What constitutes tax within constitutional requirement](#)
- ☐ [371↔2001](#) IN GENERAL > [Nature of taxes](#)
- ☐ [371↔3626](#) Validity of acts and ordinances > [In general](#)
- ☐ [371↔3602](#) Nature of taxes > [In general](#)
- ☐ [371↔3249](#) EXCISE TAXES IN GENERAL > [In general](#)
- ☐ [371↔3603](#) Nature of taxes > [Use tax](#)

➔ TIP: Once you select a key number, use the SORT BY button at the top of the screen to jump between most recent and most cited case for that specific issue

Home > West Key Number System > 371 TAXATION > I. IN GENERAL, k2000-k2049

🔑 2001 Nature of taxes (47) [★ Add to Favorites](#)

Jurisdiction: California [Change](#)

[Return To List](#) 1 - 47 Sort by: Topic then Date   

Select all items | No items selected

- Topic then Date
- Topic then Most Cited

371 TAXATION (Up to 10,000)

- 371I In General 403
- 371↔2001 Nature of taxes. 47

Westlaw Bulletins and Topical Highlights:

To stay on top of current awareness –

1. Begin to type Westlaw Bulletins and Topical Highlights in the main search bar, select it from the suggestions menu.
2. Topics like Tax or California will allow you to see recent legal developments
3. To run a search by date, select the ADVANCED link to the right of the orange button.
4. To set an alert, select the bell icon at the top right of your results list.