

IN THE
Supreme Court of the United States

SAMUEL EDELMAN AND LOUISE EDELMAN,

Petitioners,

v.

NEW YORK STATE DEPARTMENT OF TAXATION
AND FINANCE, *et al.*,

Respondents.

**On Petition for a Writ of Certiorari to the
New York Supreme Court
Appellate Division, First Department**

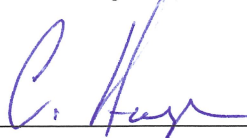
**BRIEF AMICUS CURIAE OF THE
BUSINESS COUNCIL OF NEW YORK STATE,
INC. IN SUPPORT OF PETITIONERS**

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the document contains 3,441 words, excluding the parts of the document that are exempted by Supreme Court Rule 33.1(d).

I declare under penalty of perjury that the foregoing is true and correct.

Executed on July 24, 2019.



Colin Casey Hogan
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