

IN THE  
**Supreme Court of the United States**

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ROBERT C. STEINER AND WENDY STEINER-REED,  
*Petitioners,*

v.

UTAH STATE TAX COMMISSION,  
*Respondent.*

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**On Petition for Writ of Certiorari to the  
Supreme Court of the State of Utah**

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**BRIEF AMICUS CURIAE OF  
COUNCIL ON STATE TAXATION  
IN SUPPORT OF PETITIONERS**

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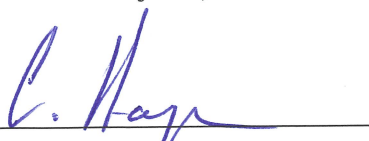
**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the document contains 5,407 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.

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Executed on January 13, 2020.



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