

No. 21-1066

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

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WASHINGTON BANKERS ASSOCIATION,  
a Washington Public Benefit Corporation,  
and AMERICAN BANKERS ASSOCIATION,  
a District of Columbia Non-Profit Corporation,

*Petitioners,*

v.

STATE OF WASHINGTON, DEPARTMENT OF REVENUE  
OF THE STATE OF WASHINGTON, and VIKKI SMITH,  
as Director of the Department of Revenue  
of the State of Washington,

*Respondents.*

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**On Petition for Writ of Certiorari to the  
Supreme Court of Washington**

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

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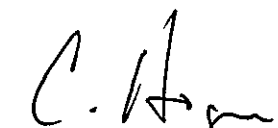
**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the brief contains 5,627 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 March 3, 2022.



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