IN THE

Supreme Court of the United States

FERRELLGAS PARTNERS, L.P.,

Petitioner,

v.

DIRECTOR, DIVISION OF TAXATION,

Respondent.

On Petition for Writ of Certiorari to the New Jersey Superior Court, Appellate Division

BRIEF AMICUS CURIAE OF COUNCIL ON STATE TAXATION IN SUPPORT OF PETITIONER

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the document contains 5,279 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 December 2, 2021.

Colin Casey Hogan

Wilson-Epes Printing Co., Inc.