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

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FERRELLGAS PARTNERS, L.P.,  
*Petitioner,*

v.

DIRECTOR, DIVISION OF TAXATION,  
*Respondent.*

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

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**BRIEF FOR THE ARKANSAS STATE  
CHAMBER OF COMMERCE, THE MINNESOTA  
CHAMBER OF COMMERCE, THE NEW  
JERSEY CHAMBER OF COMMERCE, THE  
BUSINESS COUNCIL OF NEW YORK STATE,  
THE OHIO CHAMBER OF COMMERCE, THE  
STATE CHAMBER OF OKLAHOMA,  
THE PENNSYLVANIA CHAMBER OF  
BUSINESS AND INDUSTRY, AND WISCONSIN  
MANUFACTURERS AND COMMERCE AS  
AMICI CURIAE IN SUPPORT OF PETITIONER**

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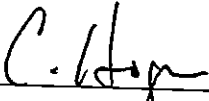
**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the document contains 3,762 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 December 2, 2021.

  
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Colin Casey Hogan  
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