## UNITED STATES COURT OF APPEALS

## FOR THE NINTH CIRCUIT

ONLINE MERCHANTS GUILD,

Plaintiff-Appellant,

v.

NICOLAS MADUROS, Director, California Dept. of Tax & Fee Administration,

Defendant-Appellee.

No. 21-16911

D.C. No. 2:20-cv-01952-MCE-DB Eastern District of California, Sacramento

ORDER

Before: S.R. THOMAS and M. SMITH, Circuit Judges, and McSHANE,<sup>\*</sup> District Judge.

The panel has unanimously voted to deny the petition for panel rehearing.

Judges S.R. Thomas and M. Smith have voted to deny the petition for rehearing en banc, and Judge McShane so recommends. The full court has been advised of the petition for rehearing en banc and no judge has requested a vote on whether to rehear the matter en banc. Fed. R. App. P. 35. The petition for panel rehearing and the petition for rehearing en banc are DENIED.

FILED

JAN 3 2023

MOLLY C. DWYER, CLERK U.S. COURT OF APPEALS

<sup>\*</sup> The Honorable Michael J. McShane, United States District Judge for the District of Oregon, sitting by designation.