

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

---

MMN INFRASTRUCTURE SERVICES, LLC,  
*Petitioner,*

v.

MICHIGAN DEPARTMENT OF TREASURY,  
*Respondent.*

---

**On Petition for a Writ of Certiorari to  
the Michigan Supreme Court**

---

**BRIEF FOR *AMICUS CURIAE*  
AMERICAN COLLEGE OF TAX COUNSEL  
IN SUPPORT OF PETITIONER**

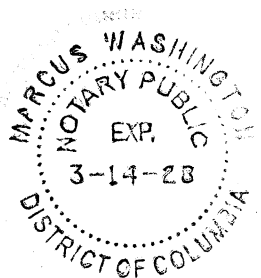
---

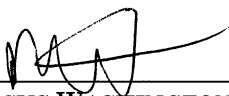
**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the document contains 3,385 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.

Sworn to and subscribed before me this 14th day of November 2023.



  
\_\_\_\_\_  
MARCUS WASHINGTON  
NOTARY PUBLIC  
District of Columbia  
My commission expires March 14, 2028.