IN THE

Supreme Court of the United States

MMN INFRASTRUCTURE SERVICES, LLC,

Petitioner,

V.

MICHIGAN DEPARTMENT OF TREASURY,

Respondent.

On Petition for Writ of Certiorari to the Michigan Supreme Court

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 4,231 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 15th day of November 2023.

MARCUS WASHINGTON

NOTARY PUBLIC

District of Columbia

My commission expires March 14, 2028.