

**UNITED STATES COURT OF APPEALS
FOR THE
SECOND CIRCUIT**

At a Stated Term of the United States Court of Appeals for the Second Circuit, held at the Thurgood Marshall United States Courthouse, 40 Foley Square, in the City of New York, on the 13th day of August, two thousand twenty-five.

Before: Robert D. Sack,
 Beth Robinson,
 Myrna Pérez,
 Circuit Judges.

State of New Jersey, State of New York, State of Connecticut,

Plaintiffs-Appellants,

v.

Scott Bessent, in his official capacity as Secretary of the United States Department of the Treasury and acting Commissioner of the Internal Revenue Service, United States Department of the Treasury, Internal Revenue Service,
Defendants-Appellees.

Village of Scarsdale, New York,

Plaintiff - Appellant,

v.

Internal Revenue Service, United States Department of the Treasury, Scott Bessent, in his official capacity as Secretary of the United States Department of the Treasury, and Acting Commissioner of the Internal Revenue Service,

Defendants-Appellees.

The appeals in the above captioned cases from a judgment of the United States District Court for the Southern District of New York were argued on the district court's record and the parties' briefs.

JUDGMENT

Docket Nos.
24-1499(L),
24-1503(CON)

IT IS HEREBY ORDERED, ADJUDGED and DECREED that the judgment of the district court is AFFIRMED.

For the Court:
Catherine O'Hagan Wolfe,
Clerk of Court


