

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

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THE WALT DISNEY COMPANY AND  
CONSOLIDATED SUBSIDIARIES,

*Petitioner,*

v.

THE TAX APPEALS TRIBUNAL OF THE STATE OF  
NEW YORK AND THE COMMISSIONER OF TAXATION AND  
FINANCE OF THE STATE OF NEW YORK,

*Respondent.*

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**On Petition for Writ of Certiorari to the  
New York Court of Appeals**

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**BRIEF AMICUS CURIAE OF  
COUNCIL ON STATE TAXATION  
IN SUPPORT OF PETITIONER**

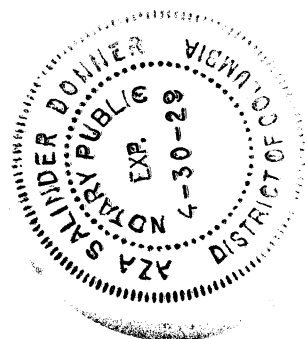
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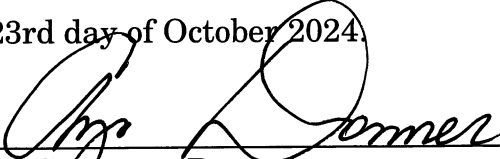
**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the document contains 3,436 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 23rd day of October 2024.



  
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AZA SALINDER DONNER  
NOTARY PUBLIC  
District of Columbia

My commission expires April 30, 2029.