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UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF ARIZONA

State of Arizona,

Plaintiff,

v.

Janet Yellen, in her official capacity as
Secretary of the Treasury, et al.,

Defendants.

No. 2:21-cv-00514-DJH

**MOTION FOR LEAVE TO FILE
BRIEF *AMICUS CURIAE*
NATIONAL TAXPAYERS UNION
FOUNDATION**

1 Pursuant to Fed. R. Civ. P. 7 and Local Rule 7.2, the National Taxpayers
2 Union Foundation moves this Court for permission to participate in this matter for
3 the limited purpose of filing the concurrently-lodged brief as *amicus curiae* in
4 support of Plaintiff’s Motion for Preliminary Injunction (Docket No. 11).
5

6 Both parties have consented to the filing.

7 The National Taxpayers Union Foundation was founded in 1973, and is a
8 non-partisan research and educational organization dedicated to showing Americans
9 how taxes, government spending, and regulations affect them. NTUF advances
10 principles of limited government, simple taxation, and transparency on both the state
11 and federal levels. NTUF’s Taxpayer Defense Center advocates for taxpayers in the
12 courts, producing scholarly analyses and engaging in litigation and *amicus curiae*
13 briefs upholding taxpayers’ rights, challenging administrative overreach by tax
14 authorities, and guarding against unconstitutional burdens on interstate commerce.
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18 *Amicus* has written extensively on the provision of federal law at issue in this
19 case, as part of its broader work testifying and writing on the interplay between
20 federal powers and state tax policy. *Amicus* also communicates regularly and
21 extensively with federal and state policymakers, producing research and analysis
22 including continuous legal analysis of this provision and ongoing developments
23 surrounding it. This background places *Amicus* in a position to help in “assisting in
24 a case of general public interest, supplementing the efforts of counsel and drawing
25 the court’s attention to law that might otherwise escape consideration.” *Funbus*
26 *Systems, Inc. v. State of California Pub. Utilities Comm’n*, 801 F.2d 1120, 1125 (9th
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1 Cir. 1986).

2 Because this Court's decision may be looked to as authority by the many
3 courts considering this issue, and because any decision will significantly impact
4 taxpayers, state tax policy, and tax administration, *Amicus* has an institutional
5 interest in this Court's ruling. Granting NTUF *amicus* status would neither delay
6 proceedings nor prejudice the parties that are unopposed to this motion.
7

8
9 For the foregoing reasons, *Amicus* respectfully requests that this Court grant
10 this motion for leave to file the attached amicus brief.¹

11
12 Respectfully Submitted,

13 */s/ Joseph D. Henchman*

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20 *Attorney for Amicus Curiae National Taxpayers*
21 *Union Foundation*

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26 Dated: April 23, 2021

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¹ No party, party's counsel, or *amicus* has contributed money to the preparation of the Foundation's *amicus* brief.

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CERTIFICATE OF SERVICE

I hereby certify that on April 23, 2021, I electronically filed the foregoing document with the Clerk of the Court for the U.S. District Court for the District of Arizona by using the CM/ECF system. I certify that all participants in the case are represented by counsel of record who are registered CM/ECF users and that service will be accomplished by the CM/ECF system.

/s/ Joseph D. Henchman
Joseph D. Henchman