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Respectfully submitted.

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**CERTIFICATE OF SERVICE**

I certify that on September 27, 2021, a true and accurate copy of the foregoing document was filed electronically (via CM/ECF), which automatically serves all counsel of record who are registered to receive notices in this case.

/s/ Jeffrey M. White  
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exchange for States agreeing to the Tax Mandate is an unconstitutionally coercive offer that commandeers the States into following Congress's preferred tax policy. The Tax Mandate is also unconstitutionally ambiguous. States cannot "voluntarily and knowingly" accept ARPA's terms, *see Pennhurst State Sch. & Hosp. v. Halderman*, 45 U.S. 1, 17 (1981), because ARPA does not explain what it means to "indirectly offset a reduction . . . in net tax revenue," and because it does not explain how to determine if there has been "a reduction in . . . net tax revenue." 42 U.S.C. § 802(c)(2)(A). The Tax Mandate is also unconstitutional because it is not reasonably related to APRA's purpose of "mitigat[ing] the fiscal effects stemming from the public health emergency with respect to the Coronavirus Disease (COVID-19)." 42 U.S.C. § 802(a)(1).

Plaintiffs have demonstrated the four prerequisites for entry of a permanent injunction, namely, that (i) they have "suffered an irreparable injury," (ii) they lack adequate "remedies available at law," (iii) the "balance of hardships" between the parties warrants an equitable remedy, and (iv) "the public interest would not be disserved" by this remedy. *eBay Inc. v. MercExchange, L.L.C.*, 547 U.S. 388, 391 (2006). Plaintiffs have also demonstrated that they will be harmed in the future if the Defendants are not enjoined from enforcing the Tax Mandate.

The Defendants are therefore PERMANENTLY ENJOINED from enforcing the Tax Mandate, 42 U.S.C. § 802(c)(2)(A), against the States of Texas, Mississippi, and Louisiana.

SO ORDERED.

DATE: \_\_\_\_\_

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MATTHEW J. KACSMARYK  
UNITED STATES DISTRICT JUDGE