FILED
2021 Nov-15 PM 04:34
U.S. DISTRICT COURT
N.D. OF ALABAMA

**UNITED STATES DISTRICT COURT**
**NORTHERN DISTRICT OF ALABAMA**
**WESTERN DIVISION**

| | | |
|---|---|---|
| State of West Virginia, *et al.*, | ) | |
| | ) | |
| Plaintiffs, | ) | |
| | ) | |
| vs. | ) | 7:21-cv-00465-LSC |
| | ) | |
| United States Department of Treasury, *et al.*, | ) | |
| | ) | |
| | ) | |
| Defendants. | ) | |
| | ) | |

**FINAL JUDGMENT**

As discussed in the accompanying Memorandum of Opinion, the following rulings are hereby made:

1) the Wisconsin Legislature's motion to intervene as a plaintiff in this action (doc. 58) is hereby **DENIED**;

2) the Plaintiff States' motion for a final judgment in their favor (doc. 75) is hereby **GRANTED**;

**3)** Defendant, the Secretary of the Treasury, is hereby **PERMANENTLY ENJOINED** from seeking enforcement of the Tax Mandate, 42 U.S.C. § 802(c)(2)(A), against the Plaintiff States;

4) given that injunction, the Plaintiff States' request for declaratory relief (as argued in doc. 75) is hereby **DENIED**;

**5)** Defendants' motion to dismiss this action (doc. 76) is hereby **DENIED**.

Only to the extent provided by law are costs taxed against the Defendants.

**DONE** and **ORDERED** on November 15, 2021.

L. Scott Coogler
United States District Judge

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