



Office of the
Attorney General of Florida
Bill McCollum



Department of Legal Affairs Legislative Budget Request Fiscal Year 2008 - 2009

Office of the Attorney General Department Level Exhibits

**PL 01 The Capitol
Tallahassee, Florida 32399-1050**

DEPARTMENT OF LEGAL AFFAIRS

Department Level Schedules

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Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Department of Management Services, Department of Juvenile Justice, Department of Financial Services		
Contact Person:	W. Eugene Gandy, Jr.	Phone Number:	850-414-3670
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Compass Group USA, Inc. and Trinity Food Services Group, Inc. v. Department of Management Services, Department of Juvenile Services, Department of Financial Services, and Alex Sink in her official capacity		
Court with Jurisdiction:	Second Judicial Circuit, Leon County, Florida		
Case Number:	05 CA 999		
Summary of the Complaint:	Claim for breach of food services contract (DJJ facilities)		
Amount of the Claim:	In excess of \$1 million		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	The OAG represents only the Department of Juvenile Justice. The parties are currently engaged in discovery		
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel	
	X	Office of the Attorney General or Division of Risk Management	
		Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Not a class action Sutherland, Asbill & Brennan, LLP Tallahassee, FL		

Schedule VII: Agency Litigation Inventory			
For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.			
Agency:	Department of Legal Affairs		
Contact Person:	Chesterfield Smith, Jr.	Phone Number:	850-414-3665
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	State of Florida <i>ex rel.</i> Samuel McDowell v. Convergys Customer Management Group, Inc.		
Court with Jurisdiction:	Pending in the Second Judicial Circuit before Chief Judge Charles Francis.		
Case Number:	Case No. 2006-CA-0003		
Summary of the Complaint:	<p>Convergys Customer Management Group, Inc., is a party to a contract with the Florida Department of Management Services (DMS) for the outsourcing of certain human resources, benefits and payroll administration services commonly known as the "People First!" system.</p> <p>The <i>qui tam</i> Complaint alleges that Convergys failed to implement contracted for security protocols concerning the People First! project; that Convergys personnel can, among other things: access and print confidential payroll information on state employees in the People First! Payroll System; have viewed personal information of senior level officials; can access, view and print personal information about state employees without leaving an audit trail; can access and view personal information concerning confidential employees; and can access and download personal information to a Word document and e-mail the information to unauthorized persons.</p> <p>The <i>qui tam</i> Complaint alleges these and other such security-related problems constitute an intentional or grossly negligent failure to comply with contractual security-related obligations, and that Convergys knowingly submitted false invoices to the State of Florida seeking monthly payments as though it had complied with the security related provisions of the contract, in violation of the Florida False Claims Act, Chapter 68.083, Florida Statutes.</p>		
Amount of the Claim:	In excess of \$10 million		
Specific Statutes or Laws (including GAA) Challenged:	Florida False Claims Act, Chapter 68.083, Florida Statutes.		
Status of the Case:	Status of the Case: Order granting intervention by OAG entered on 05/08/06. The parties have mediated for more than seven days and the terms of an agreement in principal have been agreed to. The Defendants are due to Answer the Complaint no later than October 1, 2007.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Relators: Steven Andrews and David Moye, Andrews & Moye, Tallahassee Convergys: John Tucker and Allan Clark, Foley & Lardner, LLP, Jacksonville		

Schedule VII: Agency Litigation Inventory			
For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.			
Agency:	Department of Legal Affairs		
Contact Person:	Stephanie Daniel	Phone Number:	850-414-3665
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)			
FLORIDA PEDIATRIC SOCIETY/THE FLORIDA CHAPTER OF THE AMERICAN ACADEMY OF PEDIATRICS; FLORIDA ACADEMY OF PEDIATRIC DENTISTRY, INC.; ASHLEY DOVE, as the next friend of Kaleb Kelley, a minor child; BLANCHE SPELL, as the next friend of Khalillah Spell, a minor child; EVA CARMONA, as the next friend of Vanessa and Jennifer Patino, minor children; AMY TORCHIN, as the next friend of Theodore Torchin, minor child; and RITA GORENFLO and LES GORENFLO, as the next friends of Thomas and Nathaniel Gorenflo, minor children, v. ALAN LEVINE, in his official capacity as Secretary of the Florida Agency for Health Care Administration; LUCI D. HADI, in her official capacity as Secretary of the Florida Department of Children and Family Services; and M RONY FRACOIS, M.D., in his official capacity as the Secretary of the Florida Department of Health			
Court with Jurisdiction:	Pending in the U.S. District Court for the Southern District of Florida.		
Case Number:	Case No. 05-23037-CIV-JORDAN		
Summary of the Complaint:	This is a class action civil rights lawsuit brought pursuant to 42 U.S.C. § 1983, challenging the adequacy of Medicaid services provided to children in the State of Florida, particularly Early and Periodic Screening, Diagnosis and Treatment ("EPSDT") Services.		
Amount of the Claim:	In excess of \$10 million		
Specific Statutes or Laws (including GAA) Challenged:	Plaintiffs bring this action pursuant to 42 U.S.C. §1983 seeking declaratory and injunctive relief only, alleging a deprivation of rights secured by 42 U.S.C. §§1396 et seq. Among the specific statutes and regulations Plaintiffs rely upon in bringing this action are the following: a. 42 U.S.C. §1396a(a)(30) and 45 C.F.R. §447.204; b. 42 U.S.C. §1396a(a)(10)(A); c. 42 U.S.C. §1396a(a)(10); d. 42 U.S.C. §1396a(a)(8); e. 42 U.S.C. §1396u-2(a); f. 42 U.S.C. §1396u-2(b)(5); g. 42 U.S.C. §1396u-2(a)(3); h. 42 U.S.C. §1396d(a); i. 42 U.S.C. §1396d(r); and j. 42 U.S.C. §1396a(a)(43).		
Status of the Case:	Defendants' motion to dismiss was denied. Voluminous discovery is ongoing and no motion for class certification has yet been filed.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

<p>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</p>	<p>No class has yet been certified. A motion for class certification was filed on 09/24/07, but Defendants have not yet responded to the motion.</p> <p>Boies, Schiller & Flexner, LLP 401 East Las Olas Blvd. Suite 1200 Fort Lauderdale, FL 33301</p> <p>Public Interest Law Center of Philadelphia 125 South Ninth Street, Suite 700 Philadelphia, PA 19107</p> <p>Miller, Keffer & Bullock, P.C. 222 South Kenosha Avenue Tulsa, OK 74120</p>
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Agency:	Office of the Attorney General		
Contact Person:	Cecilia Bradley	Phone Number:	(850) 414-3675
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Galaxy Fireworks v. The Honorable Jeb Bush, Governor of the State of Florida and State of Florida and Itzhak Dickstein v. The Honorable Jeb Bush, Governor of the State of Florida and State of Florida, Consolidated Case Number 98-9608		
Court with Jurisdiction:	Thirteenth Judicial Circuit		
Case Number:	Consolidated Case Number 98-9608		
Summary of the Complaint:	Gov. Chiles signed an executive order in June of 1998 which prohibited the sale and use of fireworks and sparklers in Florida districts where the fire index was above 400. Fireworks sellers claim that because they were unable to sell their fireworks and sparklers during the July 4, 1998 season, this constituted inverse condemnation and they should be compensated for their lost business and expenses.		
Amount of the Claim:	In excess of \$1 million		
Specific Statutes or Laws (including GAA) Challenged:	None.		
Status of the Case:	Summary judgment was granted in our favor but the appellate attorney lost the appeal and the case is back in the trial court. Evidentiary hearing is scheduled for November 1, 2007		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	<p>This is not a class action</p> <p>Steven G. Wenzel, Esquire GONZALEZ, WENZEL & FENTON Tampa, FL</p>		

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Agency:	Office of the Attorney General, Department of Legal Affairs		
Contact Person:	Mark Dunn	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Johnson v. Butterworth		
Court with Jurisdiction:	United States Middle District of Florida Tampa Division		
Case Number:	87-369-Civ-T-24		
Summary of the Complaint:	42 U.S.C. 1983 action concerning former state mental hospital G. Pierce Wood Hospital in Arcadia, Florida. The United States Department of Justice was allowed to intervene alleging ADA and CRIPA violations. DOJ's claims were denied after a 5 week trial. Despite the closure of the hospital and the defeat of the DOJ, the consent decree remains.		
Amount of the Claim:	Indeterminate, but this case has policy ramifications as to how class members' services are funded in the former GPW catchment area. This fiscal year \$39 million dollars was appropriated by the legislature to DCF for mental health services in the GPW catchment area. There are also monitor budgets and attorney fees to consider.		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	Only three paragraphs of the Consent Decree remain, but they have to do with the Community in Suncoast Region, and Districts 8, 14 and 15. Exiting the Consent Decree as to the Community is dependent on passing what are known as Exit Criteria, which were established by a 1993 Stipulation. Suncoast Region appears to have a good chance of exiting given a recent audit. District 15 may have a chance too. Not so for the other districts, which means continued monitoring expense. Any attempt to exit the consent decree will be resisted by Plaintiffs' attorneys which means an expense as well.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	James Green, Esq. Steve Schwartz, Center for Public Representation, Northampton, Mass. Robin Rosenberg of Holland and Knight		

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Agency:	Agency for Health Care Administration		
Contact Person:	Stephanie Daniel	Phone Number:	414-3666
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Kindred Hospitals East, LLC, Neighborcare Pharmacy Services, Inc., ASCO Healthcare, Inc., Pharmacy Corporation of America, Inc., Pharmerica Drug Systems, Inc., Omnicare Pharmacy of Florida, LP, Compscript-Boca, LLC., Badger Acquisition of Tampa, LLC, v. State of Florida, Agency for Health Care Administration		
Court with Jurisdiction:	Circuit Court for the Second Judicial Circuit in and For Leon County Florida		
Case Number:	2004-CA-001291		
Summary of the Complaint:	Plaintiffs challenge a reduction in Medicaid reimbursement rates implemented in April 2002, which remained in effect until June 30, 2004, when the Legislature modified the reimbursement rate and set it in statute. Plaintiffs seek declaratory relief and damages. They seek a declaration that the reduction in rates violated Section 409.912(37)(a)(2), Fla. Stat. (2002), and that AHCA lacked authority to reduce the rates. They sue for a breach of contract alleging that their Medicaid Provider Agreements required that they be paid at an established rate, which they assert was set in Section 409.912(37)(a)(2).		
Amount of the Claim:	\$35,000,000 +		
Specific Statutes or Laws (including GAA) Challenged:	No statute is challenged.		
Status of the Case:	On April 25, 2007, Judge Bateman heard oral argument on a motion for partial summary judgment (filed by Plaintiffs), a cross motion for partial summary judgment (filed by Defendants), and a motion to dismiss the declaratory relief portion of Plaintiffs' action. The parties await a ruling on the motion. Depending on the action taken, further discovery may be necessary on liability. Damages have been bifurcated from liability. No trial date has been set. A separate trial on damages will be required.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	This is not a class action. Patton Boggs, LLP 2550 M Street N.W. Washington, DC 20037		

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Agency:	Agency for Persons With Disabilities, Agency for Health Care Administration		
Contact Person:	Philip P. Ouaschnick	Phone Number:	850-414-3671
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Ernest London, by and through his next friend, Deborah London, Denise Lazier, by and through her next friend, Joanne Rollins, Scott Thometz, by and through his next friend, Charm Thometz, Hernando Sosa, by and through his next friend, Teresita Sosa, Robert Cook, by and through his next friend, Eldalee Cook, Catherine Farrell, by and through her next friend, Delores Farrell, on behalf of themselves and all others similarly situated, versus Dr. Andrew Agwunobi, in his official capacity as secretary, Florida Agency for Health Care Administration, and Jane Johnson, in her official capacity as director, Florida Agency for Persons with Disabilities		
Court with Jurisdiction:	U.S. District Court for the Northern District of Florida		
Case Number:	4:07 cv 329, Judge Robert Hinkle		
Summary of the Complaint:	Plaintiffs, consist of an alleged class of all individuals who were receiving over 180 hours per month of medically necessary Medicaid personal care assistance through two waiver programs, and a subclass of all such individuals under the age of 21. The complaint alleges that a reduction of services to 180 hours as mandated by the legislature in 2007 violates the Medicaid Act, the Americans with Disabilities Act, and Section 504 of the Rehabilitation Act, and the due process clause of the Fourteenth Amendment		
Amount of the Claim:	In excess of \$1 million. A more precise estimate cannot be made at this time.		
Specific Statutes or Laws (including GAA) Challenged:	Section 393.0661(3)(f)(3), Florida Statutes (2007), as set forth in Chapter 2007-64, Laws of Florida		
Status of the Case:	The Court denied plaintiffs' a motion for preliminary injunction. The plaintiffs have filed an amended complaint, and will shortly file an amended motion for class certification. No discovery has taken place as yet.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	An amended motion for class certification will be filed soon. No class has yet been certified. Southern Legal Counsel, Inc.; Florida Legal Services, Inc.; The Advocacy Center for Persons with Disabilities, Inc.; National Health Law Program.		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Department of Children and Families Agency for Persons With Disabilities		
Contact Person:	W. Eugene Gandy, Jr.	Phone Number:	850-414-3670
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Mercer Human Resources Consulting, a Delaware corporation v. Florida Department of Children & Families, and Florida Agency for Person with Disabilities		
Court with Jurisdiction:	Second Judicial Circuit, Leon County, Florida		
Case Number:	05 CA 1716		
Summary of the Complaint:	Claim for breach of two contracts pertaining to the development of comprehensive standardized rates services provided through the Developmental Disabilities Home and Community Based Services Medicaid Waiver, and the development of a valid tool for assessment of individual support needs and prediction of program costs		
Amount of the Claim:	\$1.2 Million (approximate)		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	The plaintiff has voluntarily dismissed the Department of Children of Families as a party. The parties are engaged in discovery.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Not applicable Anania Bandklayder Blackwell Baumgarten Torricella & Stein Miami, FL		

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Agency:	Department of Legal Affairs, Office of the Attorney General		
Contact Person:	Lizabeth A. Leeds, Esq.	Phone Number:	850-414-3851
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	In re: Dynamic Random Access Memory (DRAM) Antitrust Litigation		
Court with Jurisdiction:	U.S. District Court for the Northern District of California		
Case Number:	C 06 4333 SC		
Summary of the Complaint:	Our complaint alleges that certain manufacturers of DRAM chips participated in a nationwide price-fixing conspiracy between 1998 and 2002. Because of the conspiracy, the chipmakers charged artificially inflated prices to computer manufacturers for the DRAM chips. The overcharges were then absorbed by Florida consumers and governmental entities that purchased the DRAM-containing computers.		
Amount of the Claim:	More than \$1 million in general revenue and/or fees and expenses.		
Specific Statutes or Laws (including GAA) Challenged:	Not applicable.		
Status of the Case:	The Court's August 31, 2007 Order denied the motion to dismiss our assignment clause claims. Fact discovery closed on July 16, 2007 but no further deadlines have been established. Settlement negotiations have been unsuccessful to date for most of the defendants.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm(s) representing the plaintiff(s).	Not applicable.		

Schedule VII: Agency Litigation Inventory

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Agency:	Department of Legal Affairs		
Contact Person:	Jim Peters, Special Counsel	Phone Number:	414-3808
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Mary Ann Collier, Arthur L. Wallace, Roy McGoldrick and Robert Pino v. Fred O. Dickinson, III, individually and as Executive Director of the State of Florida, Department of Highway Safety and Motor Vehicles; Carl A. Ford, Director of the Division of Motor Vehicles, State of Florida, Department of Highway Safety and Motor Vehicles; Sandra Lambert, Director of the Division of Driver Licenses, State of Florida, Department of Highway Safety and Motor Vehicles; and the Florida Department of Financial Services.		
Court with Jurisdiction:	United States District Court for the Southern District of Florida – Miami Division		
Case Number:	04-21351-CIV		
Summary of the Complaint:	Plaintiffs present a putative class action on behalf of all Florida registered motor vehicle owners for alleged violations of the Drivers' Privacy Protection Act, 18 U.S.C. §§ 2721-2725 and 42 U.S.C. §1983. Their claims arise from the sale by the Florida Department of Highway Safety and Motor Vehicles ("FDHSMV") of information in its drivers license database.		
Amount of the Claim:	The DPPA authorizes \$2,500 liquidated damages per violation. Monetary exposure of these individual capacity defendants exceeds thirty billion dollars.		
Specific Statutes or Laws (including GAA) Challenged:	No statutes are challenged. The basis of Plaintiffs' claim are 18 U.S.C. §§2721-2725 and 42 U.S.C. §1983.		
Status of the Case:	This case is on remand following reversal of the trial court's order dismissing Plaintiffs' claims (Collier, et al., v. Dickinson, et al., 477 F.3d 1306 (11 th Cir. 2007). A petition for certiorari by the United States Supreme Court has been filed. Separate private counsel were retained in August, 2007 for each of the defendants. Discovery is ongoing. Trial will not occur until 2008, at the earliest.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input checked="" type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Plaintiffs are represented by 1) Aronovitz Jaffe; 2) Devine Goodman Pallot & Wells, P.A.; 3) Portley and Sullivan; and Joel S. Perwin, P.A.		

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Agency:	Department of Legal Affairs		
Contact Person:	Jim Peters, Special Counsel	Phone Number:	414-3808
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Marvin Rine, Jacalyn Smith, Martin Martinez, Violet Beckman, and Randall Heavrin, on behalf of themselves and all other similarly situated v. Fred O. Dickinson, III, Electra Bustle, Carl A. Ford, Glenn D. Turner, and Stacy H. Arias f/k/a Stacy H. Wofford.		
Court with Jurisdiction:	United States District Court for the Middle District of Florida – Jacksonville Division		
Case Number:	3:07-cv-156-TJC-HTS		
Summary of the Complaint:	Plaintiffs present a putative class action on behalf of all Florida registered motor vehicles owners for alleged violations of the Drivers Privacy Protection Act. Their claims arise from a multi-year contract between the Florida Department of Highway Safety and Motor Vehicles ("FDHSMV") and Imagitas, Inc. Imagitas, Inc. mails motor vehicles registration renewals on behalf of the FDHSMV, without charge to FDHSMV, in exchange for the authorization to include approved advertisements in the mailings.		
Amount of the Claim:	The DPPA authorizes \$2,500 liquidated damages per violation. Monetary exposure of these individual capacity defendants exceeds thirty billion dollars.		
Specific Statutes or Laws (including GAA) Challenged:	No statutes are challenged. The basis of Plaintiffs' claims are 18 U.S.C. §§2721-2725 and 42 U.S.C. §1983.		
Status of the Case:	The case is consolidated with other DPPA class action cases. Summary Judgment motions are due on October 19, 2007. Oral argument is scheduled for January 31, 2008.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Plaintiffs are represented by Wilner Block, P.A.		

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Agency:	Department of Legal Affairs		
Contact Person:	Jim Peters, Special Counsel	Phone Number:	414-3808
	Russell Kent		414-3854
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>State of Florida v. The American Tobacco Company, Brown & Williamson Holdings, Inc., et al.,</u> Florida's Motion to Enforce Settlement Agreement, for an Accounting by Brown & Williamson Holdings, Inc., and for Order of Contempt.		
Court with Jurisdiction:	15 th Judicial Circuit (Palm Beach County)		
Case Number:	CL-95-1466		
Summary of the Complaint:	State of Florida and Office of the Attorney General filed an enforcement motion against defendant in May, 2006, for violation of the 1997 settlement agreement in <u>State of Florida; Lawton M. Chiles, Jr.; Department of Business and Professional Regulation; Agency for Health Care Administration; and Department of Legal Affairs v. The American Tobacco Company; American Brands, Inc.; RJ Reynolds Tobacco Co.; RJR Nabisco, Inc.; Brown & Williamson Tobacco Corp.; Philip Morris Co., Inc.; Philip Morris Inc. (Philip Morris USA); Liggett Group, Inc.; Liggett & Myers, Inc.; Brooke Group, Ltd.; Loews Corp.; Lorillard Corp.; United States Tobacco Research -USA, Inc. (Successor to Tobacco Institute Research Committee)</u> . The motion is based upon the failure of defendant to report and pay sums due for its manufacture of cigarettes for Star Tobacco.		
Amount of the Claim:	Estimated value of the claim exceeds \$10 million.		
Specific Statutes or Laws (including GAA) Challenged:	None.		
Status of the Case:	Discovery is pending.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Not applicable.		

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Agency:	Department of Legal Affairs		
Contact Person:	Jim Peters, Special Counsel	Phone Number:	414-3808
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	State of Florida; Lawton M. Chiles, Jr.; Department of Business and Professional Regulation; Agency for Health Care Administration; and Department of Legal Affairs v. The American Tobacco Company; American Brands, Inc.; RJ Reynolds Tobacco Co.; RJR Nabisco, Inc.; Brown & Williamson Tobacco Corp.; Philip Morris Co., Inc.; Philip Morris Inc. (Philip Morris USA); Liggett Group, Inc.; Liggett & Myers, Inc.; Brooke Group, Ltd.; Loews Corp.; Lorillard Corp.; United States Tobacco Research-USA, Inc. (Successor to Tobacco Institute Research Committee);		
Court with Jurisdiction:	15 th Judicial Circuit		
Case Number:	CL-95-1466		
Summary of the Complaint:	Plaintiffs presented a multi-court Medicaid-based suit against "big tobacco" in 1995. The case settled in 1997 for injunctive and monetary relief.		
Amount of the Claim:	Settlement receipts to date exceed \$5.5 billion. Future years' annual receipts, based on inflation-adjusted cigarette sales, are approximately \$260 million. Receipts will continue for as long as defendants' cigarettes are sold.		
Specific Statutes or Laws (including GAA) Challenged:	None.		
Status of the Case:	This case requires ongoing monitoring of (1) defendants' compliance with the injunctive relief and (2) "audit" of settlement sums received from each of the defendants. Non-compliance by any of the settling defendants will require enforcement motions. The Chief Financial Office has agreed to join the Office of the Attorney General in these endeavors.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Not applicable.		

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For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Department of Legal Affairs		
Contact Person:	Jim Peters, Special Counsel	Phone Number:	414-3808
<div style="display: flex;"> <div style="width: 30%; padding-right: 10px;"> Names of the Case: (If no case name, list the names of the plaintiff and defendant.) </div> <div> <p>J.K. "Buddy" Irby, as Clerk of the Circuit Court of Alachua County; Harold Bazzell, as Clerk of the Circuit Court of Bay County; Ray Norman, as Clerk of the Circuit Court of Bradford County; Scott Ellis, as Clerk of the Circuit Court of Brevard County; Barbara T. Scott, as Clerk of the Circuit Court of Charlotte County; Betty Striffler, as Clerk of the Circuit Court of Citrus County; P. DeWitt Cason, as Clerk of the Circuit Court of Columbia County; Joe Hubert Allen, as Clerk of the Circuit Court of Dixie County; Jim Fuller, as Clerk of the Circuit Court of Duval County; Kendall Wade, as Clerk of the Circuit Court of Franklin County; Nicholas Thomas, as Clerk of the Circuit Court of Gadsden County; Doug Birmingham, as Clerk of the Circuit Court of Gulf County; W. Greg Godwin, as Clerk of the Circuit Court of Hamilton County; B. Hugh Bradley, as Clerk of the Circuit Court of Hardee County; Barbara Cox-Butler, as Clerk of the Circuit Court of Hendry County; Karen Nicolai, as Clerk of the Circuit Court of Hernando County; Richard Ake, as Clerk of the Circuit Court of Hillsborough County; Cody Taylor, as Clerk of the Circuit Court of Holmes County; Jeffrey K. Barton, as Clerk of the Circuit Court of Indian River County; James C. Watkins, as Clerk of the Circuit Court of Lake County; Charlie Green, as Clerk of the Circuit Court of Lee County; Bob Inzer, as Clerk of the Circuit Court of Leon County; Danny Shipp, as Clerk of the Circuit Court of Levy County; T.B. "Chips" Shore, as Clerk of the Circuit Court of Manatee County; David Ellsperman, as Clerk of the Circuit Court of Marion County; Marsha Ewing, as Clerk of the Court of Martin County; J.M. "Chip" Oxley, as Clerk of the Circuit Court of Nassau County; Sharon Robertson, as Clerk of the Circuit Court of Okeechobee County; Lydia Gardner, as Clerk of the Circuit Court of Orange County; Jed Pittman, as Clerk of the Circuit Court of Pasco County; Karleen F. DeBlaker, as Clerk of the Circuit Court of Pinellas County; Richard M. Weiss, as Clerk of the Circuit Court for Polk County; Tim Smith, as Clerk of the Circuit Court of Putnam County; Cheryl Strickland, as Clerk of the Circuit Court of St. Johns County; Karen E. Rushing, as Clerk of the Circuit Court of Sarasota County; and Martha Ingle, as Clerk of the Circuit Court of Walton County v. State of Florida, Department of Revenue.</p> </div> </div>			

Court with Jurisdiction:	Second Judicial Circuit	
Case Number:	2004-CA-2764	
Summary of the Complaint:	This is a complaint for declaratory judgment and repayment of penalties arising from the centralized Fla. Stat. 61.1824(1) State Disbursement Unit ("SDU") and the Department of Revenue's contracts with the Florida Association of Court Clerks to perform duties with respect to the operation and maintenance of the SDUs. A 2004 audit by the U.S. Department of Health and Human Services found irregularities in the Florida program. The Department of Revenue assessed, and has now fully collected, penalties from the court clerks for their inadequate performance.	
Amount of the Claim:	Estimated value of the claim exceed \$1.5 million. These sums have been recouped by the Department of Revenue.	
Specific Statutes or Laws (including GAA) Challenged:	None.	
Status of the Case:	Discovery is pending.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Not applicable.	

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Jerry Murchison	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Jerome K. Lanning and Joyce A. Lanning, husband and wife, Diana R. Slaughter, and Marlow Reese, individually and as representatives of similarly situated persons v. Patrick L. Pilcher, in his official capacity as property appraiser of Walton County, Florida; Rhonda Skipper, in her official capacity as tax collector of Walton County, Florida; Walton County, Florida, a political subdivision of the State of Florida; The Walton County School Board; Timothy Smith, in his official capacity as property appraiser of Okaloosa County, Florida; Chris Hughes, in his official capacity as tax collector of Okaloosa County, Florida; Okaloosa County, Florida, a political subdivision of the State of Florida; City of Destin, Florida, a municipal corporation; the Okaloosa County School Board, all individually and as representatives of a class of similarly situated persons or entities, and, the Honorable Charlie Crist, in his official capacity as Governor and Chief Executive Officer of the State of Florida</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	07-582		
Summary of the Complaint:	<p>In this class action Plaintiffs challenge the validity of Article VII, Section 4(c), Florida Constitution, the provision commonly referred to as the "Save Our Homes Amendment" (SOHA), adopted by the people of the State of Florida in 1992 and Section 193.155, Florida Statutes, its implementing statute on the basis that SOHA violates the Privileges and Immunities Clause of Article IV, Section 2 of the U.S. Constitution, the Due Process and Equal Protection Clauses of the 14th Amendment of the U.S. Constitution, the Dormant Interstate Commerce Clause of Article I, Section 8 of the of the U.S. Constitution, and the Right to Travel under the U.S. Constitution.</p> <p>Plaintiffs contend that a federal deprivation occurs under the SOHA and, hence, they bear a disproportionate share of the ad valorem tax burden because they are permanent residents of Alabama and are not entitled to receive the benefits of the homestead tax exemption and the attendant benefit of the SOHA that residential homestead property owners receive under Florida law. The plaintiffs, pursuant to Chapter 86, Florida Statutes, and 42 U.S.C. Section 1983 seek a declaratory judgment, prospective relief and supplemental retroactive relief by way of a refund of the alleged excess taxes paid for the preceding four years, together with attorney's fees under 42 U.S.C. Section 1988.</p>		
Amount of the Claim:	Unknown, but estimated to be huge.		
Specific Statutes or Laws (including GAA) Challenged:	Article VII, Section 4(c), Florida Constitution, and Section 193.155, Florida Statutes		

Status of the Case:	<p>All the Defendants each filed a motion to dismiss. Plaintiff filed an amended complaint which all of the Defendants moved to dismiss. The Plaintiffs then moved to file a second amended complaint and the Plaintiffs' motion was granted. The Defendants each filed a motion to dismiss the Plaintiffs' second amended complaint. On August 6, 2007 the trial court heard the Defendants' motions to dismiss and ruled from the bench upholding the constitutionality of SOHA and dismissed all counts of Plaintiffs' second amended complaint with prejudice. Proposed Final Judgments of Dismissal with Prejudice were submitted to the trial court by Defendants jointly and by Plaintiffs on September 10, 2007 and September 12, 2007, respectively. The trial court has not yet entered its Final Judgment as of September 18, 2007.</p>	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	x	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	<p>William C. Owen, Esquire 241 Pinewood Drive Tallahassee, Florida 32303 (850) 513-0600 (850) 877-2809 - Facsimile</p> <p>James G. Feiber, Jr., Esquire Salter, Feiber, Murphy, Hutson & Menet, P.A. P.O. Box 357399 Gainesville, Florida 32635 (352) 376-8201</p> <p>Douglas S. Lyons, Esquire Lyons & Farrar 325 N. Calhoun Street Tallahassee, Florida 32301 (850) 222-8811 (850) 222-5583 - Facsimile</p> <p>William M. Slaughter, Esquire Matthew T. Franklin, Esquire Mark D. Hess, Esquire James Wallace Porter, III, Esquire Laura Sherling Dunning, Esquire Haskell, Slaughter, Young & Rediker, LLC 1400 Park Place Tower 2001 Park Place North Birmingham, Alabama 35203 (205) 251-1000 (205) 324-1133 - Facsimile</p> <p>Thomas T. Gallion, III, Esquire Haskell, Slaughter, Young & Gallion, LLC 305 South Lawrence Street Montgomery, Alabama 36104 (334) 265-8573 (334) 264-7945 - Facsimile</p>	

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Richard Prendergast	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Affinity Internet, Inc., a Delaware corporation v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Seventeenth Judicial Circuit		
Case Number:	06-14606		
Summary of the Complaint:	<p>This case involves a challenge to a refund denial of communication services tax paid by the taxpayer, a web-hosting services provider, for use in providing internet access services pursuant to Chapters 202, Florida Statutes.</p> <p>The out of state courts are split on whether such communications services may be taxed, and much will depend on the statutory definitions and provisions of Chapter 202, Florida Statutes. The main issues are whether the services involved are taxable "communications services" or non-taxable "information services," and whether Florida's taxation of communications services has been pre-empted by federal regulation.</p> <p>The Department considers this case to have precedential value with a potential revenue impact that exceeds \$1 million.</p>		
Amount of the Claim:	\$79,030.84		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	The Department has answered the complaint. This case is in the discovery phase. No trial date has been set.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Clifton Cox	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Allstate Insurance Company, Allstate Indemnity Company, Allstate Floridian Insurance Company, Northbrook Indemnity Company, and Northbrook Property & Casualty Insurance Company v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	04-CA-492		
Summary of the Complaint:	<p>Plaintiffs are Illinois-domiciled insurance carriers that paid approximately \$17,000,000 in Florida retaliatory taxes pursuant to section 624.5091, Fla. Stat., during 1994-1996. The retaliatory taxes were in the amount needed to equalize the burden that Florida's 1.75% premium tax under section 624.509, Fla. Stat., would impose on an Illinois carrier with the 2% privilege tax Illinois would impose on a similar Florida carrier. When the Illinois Supreme Court declared the Illinois privilege tax unconstitutional in <u>Milwaukee Safeguard Ins. Co. v. Selcke</u>, 688 N.E.2d 68 (Ill. 1997), Plaintiffs claimed the Illinois privilege tax should be deemed void ab initio, and therefore should not be considered for retaliatory tax purposes.</p> <p>Plaintiffs seek a refund of more than \$17,000,000, plus interest, and a declaratory judgment that Section 624.5091, Fla. Stat., is unconstitutional as applied, as a violation of the equal protection and due process clauses of the United States and Florida constitutions.</p>		
Amount of the Claim:	Approximately \$17 million refund claim		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	This case was settled in July, 2007 with the Department approving tax credits in the amount of \$11,500,000. The circuit court action has been dismissed with prejudice.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory			
For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.			
Agency:	Office of the Attorney General		
Contact Person:	Charles Catanzaro	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>American Airlines, Inc. v. Florida Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	06-1829		
Summary of the Complaint:	<p>This case involves an assessment of corporate income tax. The issue in this corporate income tax case is whether the apportionment boundaries provided for in Section 220.151(2)(c), Florida Statutes, unconstitutionally apportion income to Florida.</p> <p>The taxpayer provides interstate air transportation services. The taxpayer uses an apportionment formula to calculate its Florida income subject to tax. The formula, provided for in Section 220.151(2), Florida Statutes, is premised on revenue miles. Section 220.151(2)(c), Florida Statutes, defines Florida revenue miles - that is, miles deemed traveled in Florida for purposes of comparing Florida miles to everywhere miles. The statutory definition uses latitude and longitude to create a box. This box covers more territory than the official boundary description of Florida contained in Article II, Section 1 of Florida's Constitution. The taxpayer asserts that the statutory definition of revenue miles violates the commerce and due process clauses of the federal constitution and the due process and state boundary clauses of Florida's constitution.</p> <p>Issue 1: Whether Taxpayer may assert that it has no nexus with Florida when it filed and continues to file Florida corporate income tax returns.</p> <p>Issue 2: Whether the mileage method contained in Section 220.152(2), Florida Statutes, which is used by airlines to apportion their income, is unconstitutional because the measurement of Florida miles may contravene the state boundary clauses of Florida's constitution.</p>		
Amount of the Claim:	\$2,843,000		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.151(2)(c), Florida Statutes		

Status of the Case:	Discovery is ongoing. The trial court has not set a final hearing date.	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	x	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Jerry Murchison	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Arcadia Financial, LTD., a corporation v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Ninth Judicial Circuit		
Case Number:	CIO 01-3903 Div. 32		
Summary of the Complaint:	Whether the financial institution is the dealer who has paid the tax and is entitled to refunds or credits for any tax paid by the dealer on bad debts or as an "assignee" pursuant to Section 212.17(2) and (3), Fla. Sta., for vehicles repossessed under defaulted retail installment sales contracts purchased from automobile dealers?		
Amount of the Claim:	\$3,537,119.92 refund		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	<p>The complaint was filed in May, 2001. Taxpayer challenged the ruling of <u>Department of Revenue v. Bank of America, N.A.</u>, 752 So.2d 637 (Fla. 1st DCA. 2000), <u>review denied</u>, <u>Bank of America, N.A. v. Florida Dept. of Revenue</u>, 776 So. 2d 274 (Fla. 2000) ("<u>Bank of America</u>") by creating a conflict with the decision of the First District Court of Appeal for an eventual appeal to the Florida Supreme Court. The trial court on November 19, 2002 granted a joint motion to hold this case in abeyance pending the outcome of <u>Suntrust Bank, a state banking institution v. State of Florida, Department of Revenue</u>, a case with identical issues also in the Ninth Circuit. The taxpayer, in addition to its assignment argument rejected by the Supreme Court in <u>Bank of America</u>, argued that it qualified as the dealer who paid the tax.</p> <p>The taxpayer filed a motion for final summary judgment and the Department of Revenue filed a cross-motion for final summary judgment. The trial court entered a Final Judgment in favor of the Department and Suntrust Bank appealed. On appeal the Fifth District Court of Appeal affirmed the trial court in January, 2007. <u>Suntrust Bank v. Department of Revenue</u> 948 So. 2d 833 (Fla. 5th DCA 2007). See, Litigation Inventory report <u>Suntrust Bank v. Department of Revenue</u>, Case No. 5D06-190, Fifth District Court of Appeal. This case is concluded with the Department prevailing in all respects.</p>		

Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	x	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Charles Catanzaro	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Bank of America, N.A. v. Florida Department of Revenue, as agency of the State of Florida</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	05-7427		
Summary of the Complaint:	<p>Bank of America (BoA) brought this case under Chapter 86, Florida Statutes, to challenge two refund denials made against it by the Department of Revenue: documentary stamp tax under Chapter 201, Florida Statutes, and nonrecurring intangible personal property tax under chapter 199, Florida Statutes.</p> <p>BoA made real property mortgage loans. The referenced taxes were paid when the mortgage was recorded. The borrowers subsequently refinanced their loans, borrowing an amount of money greater than the outstanding principal balance of the original loan. The real property securing the refinanced loan was the same as that securing the original loan. The original loan was closed and a satisfaction of mortgage was recorded. A new loan number and new loan documents were created for each of the refinanced loans. BoA collected the referenced taxes on the new money - the amount by which the refinanced loan exceeded the outstanding principal balance of the original loan. The county clerk required tax on the full amount of the refinanced loan as a condition to recording the refinanced mortgage.</p> <p>The gravamen of this action concerns the proper tax base - the new money (BoA's position) or the full principal of the new loan (the Department's position).</p> <p>With respect to the documentary stamp challenge BoA asserts that Florida Administrative Code Rule 12B-4.05(12)(f)4 exceeds the authority of Section 201.09(1), Florida Statutes, "Renewal of existing</p>		

	<p>promissory notes and mortgages.” The Department avers in its rule that a renewal does not include a new loan (from the same lender) when the original loan is satisfied.</p> <p>With respect to the intangible tax challenge, BoA asserts that the Department’s administration of Section 199.145(4), Florida Statutes, amounts to an unpromulgated rule when the Department proceeds on the premise that a refinance does not include a new loan (from the same lender) when the original loan is satisfied.</p> <p>The Department considers this case to have precedential value with a potential revenue impact that exceeds \$1 million in each fiscal year.</p>	
Amount of the Claim:	\$7,525.68 refund	
Specific Statutes or Laws (including GAA) Challenged:	None	
Status of the Case:	Discovery is ongoing. No trial date has been set.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Clifton Cox	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Beckman Coulter, Inc. v. James R. Mitchell, Trustee of the Cardbeck Miami Trust, and Florida Department of Revenue</u>		
Court with Jurisdiction:	First District Court of Appeal		
Case Number:	1D06-402		
Summary of the Complaint:	<p>This case involved an appeal of an interlocutory order of an administrative law judge denying intervention by Beckman Coulter, Inc. in the case of <u>James Mitchell, Trustee of the Cardbeck-Miami Trust, v. Department of Revenue</u>. See Litigation Inventory report, <u>James Mitchell, Trustee of the Cardbeck-Miami Trust, v. Department of Revenue</u>, DOAH case no. 05-2060.</p> <p>The issues included: 1. Whether a tenant's rights were substantially affected by a commercial rent tax assessment against its landlord, when the lease provides that the tenant is obligated to pay all taxes and when the applicable statutes impose the ultimate economic burden on the tenant (but obligate the landlord to collect and remit the tax); 2. Whether the tenant could intervene in an action in DOAH to contest such an assessment against its landlord; 3. Whether the tenant would be collaterally estopped from contesting its liability for commercial rent tax in a later circuit court action by the landlord seeking indemnification pursuant to the lease agreement.</p>		
Amount of the Claim:	The amount in controversy exceeded \$4,000,000.		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	On December 29, 2006 the order of the administrative law judge was per curiam affirmed. <u>Beckman Coulter, Inc. v. Mitchell and the Department of Revenue</u> , 944 So. 2d 1252 (Fla. 1 st DCA 2006). This case is concluded.		

Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	x	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Clifton Cox	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	CC-Investors 1997-11 v. State of Florida, Department of Revenue		
Court with Jurisdiction:	12th Judicial Circuit		
Case Number:	41-2006-CA-003514		
Summary of the Complaint:	<p>The issue in this sales tax assessment case is whether the circuit court should reject a commercial rent tax assessment by deeming a business lease to be a nontaxable financing arrangement pursuant to the Final Order in the <u>Bridgestone/Firestone, Inc. v. Department of Revenue</u>, 1993 Fla. Tax Lexis 204, Case No. 92-2483 (DOAH).</p> <p>The Department considers this case to have precedential value.</p>		
Amount of the Claim:	\$1,387,280.29		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	Discovery is ongoing. The trial court has not set a final hearing date.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Clifton Cox	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Chicago Title Insurance Company v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	2006-CA-00110		
Summary of the Complaint:	This case involved a challenge to an assessment and refund denial addressing the same issues raised in <u>Chicago Title Insurance Company v. State of Florida, Department of Revenue</u> , Case No. 05-CA-693, Second Judicial Circuit. See Litigation Inventory report, <u>Chicago Title Insurance Company v. State of Florida, Department of Revenue</u> , Case No. 05-CA-693. Plaintiff, a Missouri title insurance carrier, contested the Department of Revenue's assessment and refund denial of insurance premium and retaliatory tax on policies issued in Florida pursuant to Sections 624.509 and 624.5091, Fla. Stat., for the year 2004.		
Amount of the Claim:	Approximately \$1,500,000		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	The Department settled this case in October, 2006 with the taxpayer paying the full amount owed on the Department's assessment.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Clifton Cox	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Chicago Title Insurance Company v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	05-CA-693		
Summary of the Complaint:	<p>Plaintiff, a Missouri title insurance carrier, contested the Department of Revenue's assessment and refund denial of premium and retaliatory tax on policies issued in Florida pursuant to Sections 624.509 and 624.5091, Fla. Stat., for the years 2000-2003. This case is similar to <u>Fidelity National Title Insurance Company of New York</u>, Case No. 03 CA 698 and <u>Fidelity National Title Insurance Company of New York</u>, Case No. 05 CA 1184, also filed in the Second Judicial Circuit.</p> <p>Plaintiff contended that Section 624.509, Fla. Stat., imposes premium tax only on the typically 30% portion of gross title insurance premiums the insurance carrier retains. Plaintiff argued the remaining portion of the sums collected should be deemed an agent's commission rather than premium for purposes of premium tax.</p>		
Amount of the Claim:	Approximately \$2,500,000		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	The Department settled this case in October, 2006 with the taxpayer paying the full amount owed on the Department's assessment.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Jerry Murchison	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Chrysler Financial Company, LLC, a Limited liability Company v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Ninth Judicial Circuit		
Case Number:	CIO 01-3925 Div. 32		
Summary of the Complaint:	Whether the financial institution is the dealer who has paid the tax and is entitled to refunds or credits for any tax paid by the dealer on bad debts or as an "assignee" pursuant to Section 212.17(2) and (3), Fla. Sta., for vehicles repossessed under defaulted retail installment sales contracts purchased from automobile dealers?		
Amount of the Claim:	\$7,159,217.14 refund claim		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	<p>The complaint was filed in May, 2001. Taxpayer challenged the ruling of <u>Department of Revenue v. Bank of America, N.A.</u>, 752 So.2d 637 (Fla. 1st DCA. 2000), <u>review denied</u>, <u>Bank of America, N.A. v. Florida Dept. of Revenue</u>, 776 So. 2d 274 (Fla. 2000) by creating a conflict with the decision of the First District Court of Appeal for an eventual appeal to the Florida Supreme Court. The trial court on November 19, 2002 granted a joint motion to hold this case in abeyance pending the outcome of <u>Suntrust Bank, a state banking institution v. State of Florida, Department of Revenue</u>, a case with identical issues also in the Ninth Circuit. In the <u>Suntrust Bank</u> case the taxpayer filed a motion for final summary judgment and the Department of Revenue filed a cross-motion for final summary judgment. The trial court entered a Final Judgment in favor of the Department and Suntrust Bank appealed. On appeal the Fifth District Court of Appeal affirmed the trial court in January, 2007. <u>Suntrust Bank v. Department of Revenue</u> 948 So. 2d 833 (Fla. 5th DCA</p>		

	2007). <u>See</u> , Litigation Inventory report <u>Suntrust Bank v. Department of Revenue</u> , Case No. 5D06-190, Fifth District Court of Appeal. This case is concluded with the Department prevailing in all respects.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Richard Prendergast	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Citibank International v. Florida Department of Revenue</u>		
Court with Jurisdiction:	Eleventh Judicial Circuit		
Case Number:	07-1352		
Summary of the Complaint:	<p>This case involves an assessment of a corporate income tax. The Plaintiff, a wholly owned subsidiary of Citigroup, engages in international banking activities under Federal law. The issues in this case are set forth below.</p> <p>Issue No. 1: Whether the Taxpayer's manner of allocating expenses constitutes a change in its method of accounting.</p> <p>Issue No. 2: Whether the Taxpayer is required to use its earlier method of computing and allocating the expenses associated with the eligible gross income of its International Banking Facility offices.</p> <p>Issue No. 3: Whether the Taxpayer's expense calculations associated with the eligible gross income of its Florida International Banking Facility fairly reflected income.</p>		
Amount of the Claim:	\$4,375,348.67		
Specific Statutes or Laws (including GAA) Challenged:	None		

Status of the Case:	The Department filed its answer in this case in June, 2007. No trial date has been set.	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	x	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Charles Catanzaro	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>DaimlerChrysler Corporation v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	06-2229		
Summary of the Complaint:	<p>This case involves an assessment and refund denial of corporate income tax for the tax years 1996 through 1998. The various counts emanate from the Department disallowing the taxpayer's (a) use of EET credits, (b) subtraction from taxable income of interest from investments in US government obligations, and (c) subtraction of its sales factor interest from investments in US government obligations, investments in marketable securities, rental, lease and licensing income. Further, the taxpayer asserts that the accrued interest is unreasonably high because the Department delayed issuing the assessment during the informal protest period. The issues in this case are set forth below.</p> <p>Issue One: Is the add-back of interest income derived from U.S. government obligations required by Section 220.13(1)(a)2., Fla. Stat., unconstitutional because it taxes U.S. government obligations? In the event that Section 220.13(1)(a)2., Fla. Stat., is constitutional, is the taxpayer required to follow Section 220.15(5)(a), Fla. Stat., which excludes interest income from the sales factor of the apportionment formula?</p> <p>Issue Two: Did the taxpayer properly substantiate and compute Emergency Excise Tax credits that it used to reduce its 1996-1998 Florida corporate income tax liabilities?</p>		
Amount of the Claim:	\$4,653,538.19 assessment; \$2,229,003 refund		

Specific Statutes or Laws (including GAA) Challenged:		
Status of the Case:	The Department has not yet answered the complaint in this case. The taxpayer has granted the Department an indefinite extension to answer the complaint while the Department reviews information that the taxpayer has provided in order for the Department to evaluate the taxpayer's claims.	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	X	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Nicholas Bykowski	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Deerbrooke Investments, Inc. v. Department of Revenue</u>		
Court with Jurisdiction:	Fourth District Court of Appeal		
Case Number:	4D01-5043		
Summary of the Complaint:	<p>This sales and use tax case involved a cruise to nowhere vessel that included as entertainment casino gambling. The taxpayer, a Panamanian corporation, owned a vessel known as the "Palm Beach Princess" that operated cruises to nowhere and to the Bahamas from the Port of Palm Beach. The cruises to nowhere originated and ended at the Port of Palm Beach, and took place primarily out of the territorial waters of the state of Florida. The taxpayer properly collected and remitted sales tax on its admissions.</p> <p>The transactions the Department of Revenue determined were taxable included capital purchases and improvements, gift shop lease payments, concessionaire revenues, office lease payments, and gaming equipment (leased and purchased), and its purchase of food sold to its customers (not entitled to the resale exemption).</p> <p>In this case the taxpayer argued that since the vast majority of the business operations (gaming, sales of food and sundries, sales of gifts, and the like) took place outside of Florida and its territorial waters, Florida had no nexus for taxing purposes and the transactions in question were not subject to any Florida tax.</p>		
Amount of the Claim:	\$2,114,172 assessment		
Specific Statutes or Laws (including GAA) Challenged:	None		

Status of the Case:	<p>The taxpayer appealed a final order of the Department of Revenue to the District Court of Appeal which affirmed in part and reversed in part the Final Order of the Department. <u>See Deerbrooke Investments, Inc. v. Fla. Department of Revenue</u>, 861 So. 2d 447 (Fla. 4th DCA 2003) (<u>Deerbrooke I</u>). Both the taxpayer and the Department of Revenue filed a Notice to Invoke Discretionary Jurisdiction in the Florida Supreme Court in December, 2003 and in October, 2005 the Florida Supreme Court accepted jurisdiction and remanded the case back to the Fourth District Court of Appeal based on its opinion in <u>Fla. Department of Revenue v. New Sea Escape Cruises, Ltd.</u>, 894 So. 2d 954 (Fla. 2005) (<u>New Sea Escape</u>) which held that the operations of the taxpayer's vessel in that case were subject to the partial exemption (pro-ration) of Section 212.08(8), Florida Statutes, because cruise to nowhere vessels primarily travel beyond Florida's territorial waters.</p> <p>After the subsequent Fourth District Court of Appeal decision on remand in <u>Deerbrooke Invs., Inc. v. Fla. Department of Revenue</u>, 919 So. 2d 691 (Fla. 4th DCA 2006) the issues of the lease payments and food costs remained fully taxable as determined in <u>Deerbrooke I</u>. The remaining issues in the case were prorated according to <u>New Sea Escape</u> resulting in a de minimus tax liability. The remaining fully taxable issues resulted in a sustainable and collectible amount of \$274,261.87. This case is concluded.</p>	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	x	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Clifton Cox	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>DirecTV, Inc., and EchoStar Satellite L.L.C. v. State of Florida Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	05-1037		
Summary of the Complaint:	<p>Plaintiffs seek a refund of taxes paid to the state since October 1, 2002. Plaintiffs allege that Section 202.12(1)(c), Fla. Stat., imposes a tax on satellite television services at a rate substantially higher rate than the rate on competing cable television services and is therefore facially unconstitutional under the commerce and the equal protection clauses of the United States Constitution. Plaintiffs allege that the tax constitutes economic protectionism and confers an unfair advantage on locally franchised cable operators. Furthermore, plaintiffs allege that the tax discriminates between competing providers of television programming based on in-state or out-of-state location of their distribution facilities, which serves no legitimate state purpose.</p>		
Amount of the Claim:	The refund claim exceeds \$107 million.		
Specific Statutes or Laws (including GAA) Challenged:	Section 202.12(1)(c), Fla. Stat.		
Status of the Case:	<p>The Department has not yet answered the complaint in this case. The Department filed a motion to dismiss which has not been scheduled for hearing before the trial court. The Department in its motion argues that plaintiffs have not exhausted their administrative remedies and that plaintiffs have not satisfied the jurisdictional requirements set forth in Section 72.011, Fla. Stat., for bringing this action.</p> <p>The Department also argues that the complaint does not allege ultimate facts showing that the case is ripe for a declaratory judgment under Chapter 86, Fla. Stat. The Department believes that the plaintiffs have</p>		

	<p>not made a showing that they (rather than their subscribers who bore the economic burden of the tax) have an adverse interest that would create standing to seek a declaratory judgment; that plaintiffs (rather than their subscribers) have borne the economic burden of the tax and therefore have standing to seek a tax refund; and, that plaintiffs would be entitled to injunctive relief.</p> <p>Plaintiff filed a motion for scheduling order in the trial court in August, 2006. Both the Department's motion to dismiss and the plaintiffs' motion for scheduling order remain pending before the trial court. The plaintiffs have answered the Department's first request to produce. No trial date has been set.</p>	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	x	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Nicholas Bykowski	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Dream Cruz, Inc., d/b/a Suncruz Casino ("Dream Cruz"); Suncruz Casino, Ltd. And Tropic Casino Cruises, Inc. v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	CV 00-1301		
Summary of the Complaint:	<p>This sales and use tax case involved a challenge to a tax assessment by a taxpayer that operated a cruise to nowhere vessel that while outside Florida's territorial waters (3-mile limit) operated a casino gambling operation, along with food and beverage services.</p> <p>The tax assessment was based on the rental/purchase of the vessel, license to use the gambling equipment (tangible personal property), the sale (or furnishing free of charge) of food and drinks, and admission charges. The taxpayer alleged that it is illegal to use a slot machine in Florida, and, all of the use of the gambling equipment occurred outside of the territory of Florida (i.e., on the open seas). <u>See Section 849.231, Florida Statutes</u> (which prohibits the possession of gambling devices in this state).</p>		
Amount of the Claim:	\$2,912,722 assessment		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	<p>This case was held in abeyance until the Florida Supreme Court issued its opinion in <u>Fla. Department of Revenue v. New Sea Escape Cruises, Ltd.</u>, 894 So. 2d 954 (Fla. 2005) (<u>New Sea Escape</u>) where it quashed and remanded the decision of the First District in <u>Dream Boat v. Department of Revenue</u>, 28 Fla. L. Weekly D 837 (Fla. 1st DCA March 27, 2003) [<u>See Dream Boat, Inc. v. Department of Revenue</u>, No. SC03-637 (Fla. July 7, 2005) (<u>Dream Boat</u>)] and held that the operations of the taxpayer's vessel in that case were subject to the partial exemption (pro-</p>		

	ration) of Section 212.08(8), Florida Statutes, because cruise to nowhere vessels primarily travel beyond Florida's territorial waters. As a result of <u>New Sea Escape</u> , the Department and the taxpayers engaged in settlement negotiations resulting in the taxpayer in June, 2007 paying the Department the settlement amount of \$62,284.69.	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	x	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory			
For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.			
Agency:	Office of the Attorney General		
Contact Person:	Nicholas Bykowsky	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Department of Revenue, State of Florida v. Ace J. Blackburn, Jr., Joan S. Wagner, Chris A. Economou, Gus Morfidis and Perry Bartsocas, in their capacity as Co-Curators and Co-Personal Representatives of the Estate of Konstantinous Boulis, and Estate of Konstantinous Boulis, a/k/a Gus Boulis		
Court with Jurisdiction:	Seventeenth Judicial Circuit		
Case Number:	01-16101		
Summary of the Complaint:	The Department claims a guaranty executed by decedent which is an absolute and continuing guaranty of payment of the assessments of tax, penalty and interest against 4 named corporations (3514 South Ocean Drive, Inc. d/b/a Sun Cruz Casino, Dream USA, Inc., Dream Boat, Inc., and Dream Cruz, Inc., d/b/a Suncruz Casino.		
Amount of the Claim:	\$1,373,234.87 assessment		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	<p>This case was abated pending the resolution of related tax challenge cases involving the above four (4) named corporations. The Department settled the cases with the four corporations in June, 2007 as a result of the decision of <u>Florida Department of Revenue v. New Sea Escape Cruises, Ltd.</u>, 894 So. 2d 954 (Fla. 2005) (<u>New Sea Escape</u>) which held that the operations of the taxpayer's vessel were subject to the partial exemption (pro-ratio) of Section 212.08(8), Florida Statutes., because cruise to nowhere vessels primarily travel beyond Florida's territorial waters. In December, 2006 the Department served its First Request for Admissions which the taxpayer answered.</p> <p>The Department and the taxpayer are currently engaged in settlement negotiations.</p>		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

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Agency:	Office of the Attorney General		
Contact Person:	Charles Catanzaro	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Farm Credit of Central Florida ACA; Farm Credit of North Florida ACA; Farm Credit of Northwest Florida ACA; Farm Credit of South Florida ACA; Farm Credit of Southwest Florida ACA v. State of Florida Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	2006 CA 2413		
Summary of the Complaint:	Plaintiffs are federally chartered Florida agricultural credit associations created under 12 U.S.C. Section 2279c-1 which provide long-term real estate loans and short-term operating loans to farmers with notes that are sometimes secured by mortgages on real estate. Plaintiffs each contest an intangible personal property or documentary stamp tax assessment pursuant to Chapters 199 and 201, Fla. Stat., respectively, claiming that these transactions when they involve an agricultural credit association are exempt under Florida Administrative Code Rule 12B-4.002.		
Amount of the Claim:	\$2,107,235.57 assessment		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	This case was filed in the circuit court on September 22, 2006. The Department has not yet answered the complaint. The parties are currently engaged in settlement negotiations.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

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Agency:	Office of the Attorney General		
Contact Person:	Clifton Cox	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Fidelity National Title Insurance Company of New York v. Florida Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	05-CA-1184		
Summary of the Complaint:	<p>Plaintiff is a New York title insurance carrier that contested the Department of Revenue's assessment and refund denial of premium and retaliatory tax on policies issued in Florida pursuant to Sections 624.509 and 624.5091, Fla. Stat., for the years 2000-2003. This case was similar to <u>Fidelity National Title Insurance Company of New York</u>, Case No. 03 CA 698 and <u>Chicago Title Insurance Company v. State of Florida, Department of Revenue</u>, Case No. 05-CA-693, which was also pending in the Second Judicial Circuit.</p> <p>Plaintiff contended that Section 624.509, Fla. Stat., imposes premium tax only on the typically 30% portion of gross title insurance premiums the insurance carrier retains. Plaintiff argued the remaining portion of the sums collected should be deemed an agent's commission rather than premium for purposes of premium tax.</p>		
Amount of the Claim:	Approximately \$2,000,000		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	The Department settled this case in October, 2006 with the taxpayer paying the full amount owed on the Department's assessment.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

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Agency:	Office of the Attorney General		
Contact Person:	Clifton Cox	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Fidelity National Title Insurance Company of New York v. Florida Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	03-CA-698		
Summary of the Complaint:	<p>Plaintiff is a New York title insurance carrier that contested the Department of Revenue's assessment and refund denial of premium and retaliatory tax on policies issued in Florida pursuant to Sections 624.509 and 624.5091, Fla. Stat., for the years 1997-1999. This case was similar to <u>Fidelity National Title Insurance Company of New York</u>, Case No. 05 CA 1184 and <u>Chicago Title Insurance Company v. State of Florida, Department of Revenue</u>, Case No. 05-CA-693, which was also pending in the Second Judicial Circuit.</p> <p>Plaintiff contended that Section 624.509, Fla. Stat., imposes premium tax only on the typically 30% portion of gross title insurance premiums the insurance carrier retains. Plaintiff argued the remaining portion of the sums collected should be deemed an agent's commission rather than premium for purposes of premium tax.</p>		
Amount of the Claim:	Approximately \$2,000,000		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	The Department settled this case in October, 2006 with the taxpayer paying the full amount owed on the Department's assessment.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Nicholas Bykowski	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>General Motors Corporation v. Florida Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	04-2739		
Summary of the Complaint:	<p>The case involves an assessment for sales and use tax (and related local use taxes) pertaining to parts used for discretionary after-warranty adjustments/repairs to vehicles made by General Motors ("GM") dealers for its customers. These warranty "adjustments" are done by GM dealers after the expiration of the [express] new vehicle limited warranty (e.g., three-year/30,000 miles) which is included in the purchase price of the vehicle. This case is similar to the pending action of <u>General Motors Corporation v. Florida Department of Revenue</u>, Case no. 07-1680, also filed in the Second Judicial Circuit.</p> <p>There are three types of programs of warranty adjustments, referred to as: (1) "Special Policy Adjustment Programs"; (2) "Dealer Product Campaign Bulletins"; and (3) "Goodwill Adjustments." The first relates to government-mandated safety and emissions matters; the second relates to GM (i.e., non-mandated) repairs regarding other safety matters; and, the third relates to all other adjustments without charge to the customer after the expiration of the basic warranty period. The third type of adjustments (the so-called "case-by-case adjustment program") is the only one at issue in this case.</p> <p>Case-by-case adjustments are discretionary repairs of parts and/or labor made at no charge to the customer, after the expiration of the express warranty. The Department of Revenue's assessment is for the value of the parts installed and labor costs at no (or a reduced) charge to the customers. GM argues that the cost of this warranty program is included in original price of the vehicle when purchased, even though it</p>		

	<p>is not legally required to make these repairs (it is made solely at GM's discretion). GM further argues this is required to provide customer goodwill and satisfaction when there are defects in materials and/or workmanship in the vehicle after the expiration of the original express warranty. The Department of Revenue's position is that these discretionary repairs by GM are taxable as a separate transaction from the original purchase of the motor vehicle. <u>See Florida Hotel & Motel Association, Inc. v. Department of Revenue</u>, 635 So. 2d 1044 (Fla. 1st DCA 1994). The Supreme Court of Ohio has considered this issue and ruled in favor of Ohio's taxing authority. <u>See General Motors Corporation v. Wilkins</u>, 2004 Ohio 1869, 806 N.E. 2d 517 (2004).</p> <p>The tax period at issue is 01-01-91 through 12-31-96. The Notice of Reconsideration sustained the sales and use tax assessment in the aggregate amount of approximately \$31,912,352, along with aggregate local government surtax assessments of approximately \$1,745,000. GM paid an undisputed portion of the assessment on 03-03-03 in the sum of \$2,537,100. The main assessment of state sales and use tax consists of tax in the amount of \$15,240,667, penalty in the amount of \$6,876,952, and interest through 08-16-04 in the amount of \$18,590,000.</p>	
Amount of the Claim:	\$32,932,950.27	
Specific Statutes or Laws (including GAA) Challenged:	None	
Status of the Case:	Discovery is ongoing. No trial date has been set.	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Nicholas Bykowski	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>General Motors Corporation v. Florida Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	07-1680		
Summary of the Complaint:	<p>The case involves an assessment for sales and use tax (and related local use taxes) pertaining to parts used for discretionary after-warranty adjustments/repairs to vehicles made by General Motors ("GM") dealers for its customers. These warranty "adjustments" are done by GM dealers after the expiration of the [express] new vehicle limited warranty (e.g., three-year/30,000 miles) which is included in the purchase price of the vehicle. This case is similar to the pending action of <u>General Motors Corporation v. Florida Department of Revenue</u>, Case no. 04-2739, also filed in the Second Judicial Circuit. The tax period at issue is 01-01-97 through 12-31-02.</p> <p>There are three types of programs of warranty adjustments, referred to as: (1) "Special Policy Adjustment Programs"; (2) "Dealer Product Campaign Bulletins"; and (3) "Goodwill Adjustments." The first relates to government-mandated safety and emissions matters; the second relates to GM (i.e., non-mandated) repairs regarding other safety matters; and, the third relates to all other adjustments without charge to the customer after the expiration of the basic warranty period. The third type of adjustments (the so-called "case-by-case adjustment program") is the only one at issue in this case.</p> <p>Case-by-case adjustments are discretionary repairs of parts and/or labor made at no charge to the customer, after the expiration of the express warranty. The Department of Revenue's assessment is for the value of the parts installed and labor costs at no (or a reduced) charge to the customers. GM argues that the cost of this warranty program is</p>		

	<p>included in original price of the vehicle when purchased, even though it is not legally required to make these repairs (it is made solely at GM's discretion). GM further argues this is required to provide customer goodwill and satisfaction when there are defects in materials and/or workmanship in the vehicle after the expiration of the original express warranty. The Department of Revenue's position is that these discretionary repairs by GM are taxable as a separate transaction from the original purchase of the motor vehicle. <u>See Florida Hotel & Motel Association, Inc. v. Department of Revenue</u>, 635 So. 2d 1044 (Fla. 1st DCA 1994). The Supreme Court of Ohio has considered this issue and ruled in favor of Ohio's taxing authority. <u>See General Motors Corporation v. Wilkins</u>, 2004 Ohio 1869, 806 N.E. 2d 517 (2004).</p>	
Amount of the Claim:	\$9,416,518.42	
Specific Statutes or Laws (including GAA) Challenged:	None	
Status of the Case:	The Department answered the taxpayer's complaint on August 1, 2007 in this recently filed case. No trial date has been set.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

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Agency:	Office of the Attorney General		
Contact Person:	Nicholas Bykowski	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>GMB, Inc. v. Florida Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	07-2105		
Summary of the Complaint:	<p>This case involved a challenge by the taxpayer (GMB) of two corporate income tax assessments made against it by the Department. GMB protects, manages and licenses trademarks, trade names, patents and other intellectual property ("the intellectual property"). GMB has its principal place of business and commercial domicile in Winston-Salem, North Carolina.</p> <p>GMB licenses the use of intellectual property to a company ("the Florida company") that has offices and employees in Florida that also pays Florida corporate income tax. GMB alleges that its license agreement with the Florida company was not negotiated or executed in Florida and that GMB does not do any business in Florida.</p> <p>The Department issued the assessments against GMB under Chapter 220, Fla. Stat., and Florida Administrative Code Rule 12C-1.0155 on the basis of GMB's receipt of royalties from the Florida company in its business of producing, exploring and developing minerals and the Florida company's use of the intellectual property in Florida.</p> <p>The taxpayer filed its complaint in August, 2007 stating that the Department's determination that GMB is required to file Florida corporate income tax returns and pay Florida corporate income tax on its apportioned, adjusted federal income when GMB did not have a substantial nexus or physical presence in Florida is a discriminatory and impermissible violation of its rights under the Commerce Clause of the United States Constitution. In addition, GMB alleged that Florida</p>		

	Administrative Code Rule 12C-1.0155 is an invalid exercise of delegated legislative authority because it contradicts the express terms of Section 220.15, Fla. Stat., which states that royalties are excluded from the sales factor in apportioning adjusted federal income.	
Amount of the Claim:	\$11,369,417.29	
Specific Statutes or Laws (including GAA) Challenged:	Fla. Admin. Code R. 12C-1.0155	
Status of the Case:	The parties settled this case in August, 2007 with the Department receiving \$1,600,000.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

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Agency:	Office of the Attorney General		
Contact Person:	Charles Catanzaro	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Golden West Financial Corporation, World Savings & Loan Association, as successor to Beach Federal Savings & Loan Association v. Florida Department of Revenue</u>		
Court with Jurisdiction:	First District Court of Appeal Second Judicial Circuit		
Case Number:	1D07-135		
Summary of the Complaint:	<p>The issues in this corporate income tax case are set forth below.</p> <ol style="list-style-type: none"> 1. Whether the taxpayer, a consolidated group of corporations, is prohibited by Florida Administrative Code Rule 12C-1.013 from using the net operating losses incurred by a corporation before the corporation joined the consolidated group to reduce the income of the consolidated group when the loss sought to be used has no nexus with the Florida income it would reduce? 2. Whether the loss limitation provisions of Florida Administrative Code Rule 12C-1.013 violates the taxpayer's federal due process and equal protection rights when the rule differentiates between single and consolidated and Florida and foreign corporations to determine the extent to which net operating losses may be used to reduce taxable income? 		
Amount of the Claim:	\$2,923,378 refund		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	<p>In November, 2004 the trial court issued an order consolidating <u>Golden West Financial Corporation, World Savings & Loan Association, as successor to Beach Federal Savings & Loan Association v. Florida Department of Revenue</u> , Case no. 04-218, Second Judicial Circuit, with Case no. 02-2957 CA. The parties both filed motions for summary</p>		

	judgment and in December, 2006 the trial court granted the Department's motion for summary judgment and denied the taxpayer's motion for summary judgment. The taxpayer timely appealed to the First District Court of Appeal. The parties have fully briefed the court. No oral argument date has been set.	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	X	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Clifton Cox	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>GulfCoast Telephone Company v. The Florida Department of Revenue</u>		
Court with Jurisdiction:	Florida Department of Revenue		
Case Number:	05-4330		
Summary of the Complaint:	<p>The issue in this case is whether the taxpayer's telecommunications projects purchased for public schools are exempt under Section 212.08(6), Florida Statutes, which provides for a sales and use tax exemption for public works contracts.</p> <p>The taxpayer was a subcontractor that bid on various public work projects to provide and install tangible personal property. After the general contractor accepted the taxpayer's winning bid, the parties agreed to a change order that withdrew the tangible personal property from the contract with the general contractor. Instead, the government entity purchased the tangible personal property directly from the taxpayer, and the taxpayer installed the tangible personal property pursuant to its contract with the general contractor. The taxpayer brought the tangible personal property to the jobsite as the taxpayer was ready to install it. Thus, the Department believes that the purchase and installation were part of a single integrated or collapsible transaction. The step transaction doctrine should apply.</p> <p>The Department considers this case to have precedential value with a potential revenue impact that exceeds \$1 million.</p>		
Amount of the Claim:	\$350,000		
Specific Statutes or Laws (including GAA) Challenged:	None		

Status of the Case:	In June, 2005 the parties filed a joint motion to relinquish jurisdiction in DOAH. The parties entered into a partial settlement agreement which revised the assessment to \$350,000 (reported as \$1,565,000 in Agency Litigation Inventory report of 2006), and reserved all legal arguments to contest the assessment. Because the issue now is solely a question of law, Division of Administrative Hearings (DOAH) has determined it has no jurisdiction. The case is now pending before the Department. The Department will now assign a hearing officer to decide this case.	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	X	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	John Mika	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Emily Hale v. Department of Revenue</u>		
Court with Jurisdiction:	First District Court of Appeal		
Case Number:	1D07-193		
Summary of the Complaint:	This case involves a challenge by the taxpayer of the Department's authority to conduct an audit. The taxpayer owns and operates an apartment complex in Cypress, Florida.		
Amount of the Claim:	\$0.00		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	<p>The Department considers this case to have precedential value with a potential revenue impact that exceeds \$1 million because of the potential for an adverse ruling on the Department's audit authority. As someone engaged in the business of renting apartments, Hale is required to register with the Department and make available her books and records for review, audit, or examination, pursuant to Chapter 212, Fla. Stat.</p> <p>The District Court of Appeal has received briefs from both parties. Oral argument is set for November 13, 2007.</p>		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Richard Prendergast	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>HCA - The Healthcare Company, a Delaware corporation, and its Subsidiaries v. Department of Revenue of the State of Florida, a state agency</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	03-0440 CA 37		
Summary of the Complaint:	<p>There are two issues in this corporate income tax case are set forth below.</p> <p>1. Whether the corporate taxpayer (and/or its affiliated members) owned an interest that should be classified as nonbusiness income, pursuant to Section 220.03(1)(r), Florida Statutes, and allocated to taxing jurisdictions pursuant to Section 220.16, Florida Statutes.</p> <p>2. Whether various amounts of interest, dividend, and capital gain income derived from intangible assets should be included in the sales factor of Florida's apportionment formula, pursuant to Sections 220.15 and 220.152, Florida Statutes.</p>		
Amount of the Claim:	Refund claim exceeds \$7,000,000		
Specific Statutes or Laws (including GAA) Challenged:	The parties settled the assessment issues in this case in June, 2006. The refund claim, based upon the apportionment issues, described above, remains open. Discovery is ongoing. A trial date has not been set.		
Status of the Case:			
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
		Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Richard Prendergast	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>HCA - The Healthcare Company, a Delaware corporation, and its Subsidiaries v. Department of Revenue of the State of Florida, a state agency</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	01-0074 CA 37		
Summary of the Complaint:	<p>There are five issues in this corporate income tax case are set forth below.</p> <ol style="list-style-type: none"> 1. Whether various amounts of dividends, interest, and capital gains received from the stocks of various corporations, of which the corporate taxpayer (and/or its affiliated members) own a minority interest, should be classified as "nonbusiness income" pursuant to Section 220.03(1)(r), Florida Statutes, and allocated to taxing jurisdictions, pursuant to Section 220.16, Florida Statutes, and Florida Administrative Code Rule 12C-1.016. 2. Whether the corporate taxpayer can successfully challenge subsections (1)(a), and (1)(b)2, 3 and 4 of Florida Administrative Code Rule 12C-1.016 in a circuit court, as exceeding delegated statutory authority. 3. Whether the definition of "nonbusiness income" in Section 220.03(1)(r), Florida Statutes, which defines nonbusiness income as any income which "due process" permits to be apportioned and taxed, is void for vagueness and an unlawful delegation of legislative authority. 4. Whether Florida's subtraction provision in Section 220.13(1)(b)3, Florida Statutes, unconstitutionally discriminates against interstate commerce, under U.S. Constitution Article I, Section 8, Clause 3. This subtraction only allows Florida's portion of the wages, disallowed as a deduction in computing federal taxable income, to be taken as a 		

	<p>subtraction when computing "adjusted federal income" (i.e., Florida's pre-apportionment tax base).</p> <p>5. Whether various amounts of interest, dividend, and capital gain income derived from intangible assets should be included in the sales factor of Florida's apportionment formula, pursuant to Section 220.152, Florida Statutes.</p>	
Amount of the Claim:	Refund claim exceeds \$1,000,000	
Specific Statutes or Laws (including GAA) Challenged:	Facial challenge to Sections 220.03(1)(r) and 220.13(1)(b)3, Florida Statutes.	
Status of the Case:	The parties settled the assessment issues in this case in June, 2006. The refund claim, based upon the apportionment issues, described above, remains open. Discovery is ongoing. A trial date has not been set.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Clifton Cox	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Home Depot U.S.A., Inc. a Delaware corporation v. Department of Revenue of the State of Florida</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	07-4335		
Summary of the Complaint:	<p>The issue in this case whether the taxpayer is eligible for a refund of sales tax paid on uncollectible accounts charged off by an unrelated third party.</p> <p>The taxpayer contests the Department's denial of a refund for claimed bad debt credits pursuant to Section 212.17(3), Fla. Stat. The bad debts were credit sales on a private label credit card issued by an unrelated company. The taxpayer itself did not own the accounts. The Department contends that only the company that owns the unpaid accounts and that paid the tax can receive a credit or refund.</p>		
Amount of the Claim:	\$4,001,231.89		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	The Department answered the complaint and the taxpayer filed a reply to the Department's affirmative defenses and motion to strike the Department's second affirmative defense. The taxpayer's motion remains pending before the trial court. No trial date has been set.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

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Agency:	Office of the Attorney General		
Contact Person:	Clifton Cox	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>James R. Mitchell, Trustee of the Cardbeck Miami Trust v. Florida Department of Revenue</u>		
Court with Jurisdiction:	Division of Administrative Hearings (DOAH)		
Case Number:	05-2060		
Summary of the Complaint:	The issue in this tax assessment case was whether a business lease pursuant to a sale/leaseback arrangement should be deemed a true operating lease (by which all rent payments are subject to tax imposed by section 212.031, Fla. Stat.) or a financing arrangement/synthetic lease (under which the monthly payments would escape tax).		
Amount of the Claim:	The amount in controversy exceeded \$4,000,000.		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	<p>On July 18, 2005, the Administrative Law Judge (ALJ) granted the unopposed Petition for Leave To Intervene by Beckman-Coulter, Inc. The Department did not initially object to Intervention but after significant discovery, the Department was concerned that an unlimited intervention would waste scarce administrative resources and provide no benefit to the tax assessment at issue. On December 19, 2005 the Department filed a motion in DOAH asserting that DOAH lacked subject matter jurisdiction over Beckman's ancillary claims involving transactions between it and the predecessor in interest to James Mitchell, Trustee of the Cardbeck Miami Trust ("the Trust") and other third parties.</p> <p>On January 12, 2006 the DOAH ALJ entered an order granting the Department's motion stating that DOAH does not have jurisdiction over Beckman-Coulter or its legal theories. Beckman-Coulter appealed the</p>		

	order to the First District and the First District affirmed the DOAH ALJ in January, 2007. <u>See</u> Litigation Inventory report, <u>Beckman Coulter, Inc. v. James R. Mitchell, Trustee of the Cardbeck Miami Trust, and Florida Department of Revenue</u> , case no. 1D06-402. In August, 2007 the taxpayer voluntarily dismissed its petition and the parties settled this case with the taxpayer paying to the Department a settlement amount of \$2,327,691.07.	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	x	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

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Agency:	Office of the Attorney General		
Contact Person:	Richard Prendergast	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Las Olas Grand, LTD., a Florida limited partnership, and Sea Ranch Properties, LLC, a Florida limited liability company v. State of Florida Department of Revenue</u>		
Court with Jurisdiction:	Seventeenth Judicial Circuit		
Case Number:	07-1006		
Summary of the Complaint:	This case involves an action to contest the refund denial of sales tax on the taxpayer's purchase of materials used to rehabilitate distressed property in an Enterprise Zone as provided for in Section 212.08(5)(g)(1), Fla. Stat. The Department denied the refund claims on the basis that the taxpayer was not the owner of the real property at the time the refund applications were filed.		
Amount of the Claim:	\$1,080,000		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	The Department answered the complaint and filed affirmative defenses in this case in February, 2007. The parties are currently engaged in settlement negotiations and expect the case to settle in the near future.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

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Agency:	Office of the Attorney General		
Contact Person:	Richard Prendergast	Phone Number:	414-3300
<div> <div>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</div> <div>Levi Strauss & Company v. Department of Revenue</div> </div>			
Court with Jurisdiction:	Division of Administrative Hearings (DOAH)		
Case Number:	06-1990		
Summary of the Complaint:	This case involved an assessment of corporate income tax. The issues included: (1) adjustments to the taxpayer's corporate income tax returns in Florida resulting from changes in an RAR (Federal tax information from the Internal Revenue Service) subsequent to the taxpayer and the Department entering a settlement agreement on the audit period in question; and (2) the classification of royalty income for Florida corporate income tax purposes.		
Amount of the Claim:	\$2,723,000		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	On July, 13, 2006, the Department filed a motion to relinquish jurisdiction in DOAH. The parties settled this case in January, 2007 with the Department receiving \$167,438.39 from the taxpayer.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

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Agency:	Office of the Attorney General		
Contact Person:	Clifton Cox	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Macy's Florida, Inc., f/k/a Burdines, Inc. v. Department of Revenue, State of Florida</u>		
Court with Jurisdiction:	Eleventh Judicial Circuit		
Case Number:	05-13758-CA-09		
Summary of the Complaint:	<p>Plaintiff sold merchandise to customers by credit card accounts which the customers failed to pay, and which became worthless after Plaintiff remitted sales tax to the State on those transactions.</p> <p>Plaintiff contends the Department of Revenue erroneously interprets section 212.17(3), Fla. Stat., as limiting a credit for sales taxes paid on such bad debts to the taxpayer that actually owns the unpaid accounts. Plaintiff contends the statute allows it a credit for worthless credit card accounts owned by the affiliated entity which issued the credit cards and which joined Plaintiff in filing consolidated federal income tax returns.</p>		
Amount of the Claim:	\$6,994,750 assessment		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	<p>The Department of Revenue filed its answer and affirmative defenses. The Department of Revenue contends that only the company that owns the unpaid accounts and that paid the tax can receive a credit or refund. The parties engaged in discovery including the filing by the Department of its Response To Plaintiffs' Second Request For Admissions in January, 2007. In response to these discovery requests, the Plaintiff filed a motion for protective order and the Department filed a motion to compel. The court granted the Plaintiff's motion for protective order as to confidentiality, but required the Plaintiff to produce a representative sample of its bad debt tax credit accounts. In April, 2007 the Plaintiff filed another motion to compel and the Department filed a motion to</p>		

	<p>withdraw its admissions both of which the trial court heard on August 21, 2007. In July, 2007 the Department filed an unopposed motion for leave to serve a second amended answer and affirmative defenses and the Plaintiff moved to strike the Department's second, third and fourth affirmative defenses as stated in the Department's second amended answer and affirmative defenses. The trial court has not yet ruled on the motions argued at the August 21 hearing or any of the other motions the parties have filed. Discovery between the parties has continued. No trial date has been set.</p>	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

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Agency:	Office of the Attorney General		
Contact Person:	Clifton Cox	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.) <u>McLane Suneast, Inc. (Tobacco Tax Refund Claim) v. Department of Business & Professional Regulation</u>			
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	03-CA-290		
Summary of the Complaint:	<p>This case involved a claim for refund of Other Tobacco Products Tax for the period of 4/97 thru 3/02. McLane is a distributor of smokeless tobacco products to retailers in Florida. Florida taxes such products at the rate of 25% of the "wholesale sales price." McLane contended the taxable wholesale sales price was the lower price US Tobacco's Sales & Marketing subsidiary paid to US Tobacco's manufacturing subsidiary for the product McLane later purchased, rather than the price McLane paid for the product and on which McLane paid tax.</p>		
Amount of the Claim:	Refund claim was in excess of \$14 million.		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	<p>On March 7, 2005, the Court issued its final judgment approving settlement of refund claims by which the Department of Business & Professional Regulation agreed to allow a credit of \$6,211,857.31 against McLane's future taxes, and by which each party agreed to pay its own costs and attorney's fees. The Court retained jurisdiction for one year.</p> <p>After the final judgment, the Department of Business & Professional Regulation (the Department) filed a motion to determine and clarify the public records status of various documents of UST, Inc. and some of its various subsidiaries produced, subject to a protective order, during the course of discovery. In late September, 2006 third party tobacco companies filed a motion to modify the protective order and a notice of</p>		

	<p>revocation of confidential status of certain documents and memorandum of law in opposition to the Departments' motion. The third party tobacco companies argued that certain confidential documents provided during discovery remain confidential, and requested that the trial court modify the protective order so that they remain confidential.</p> <p>In December, 2006 the trial court issued an order denying the Departments' motion to determine and clarify the public records status of various documents and issued an order granting the third parties' motion to modify the protective order. This case is concluded.</p>	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

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Agency:	Office of the Attorney General		
Contact Person:	Richard Prendergast	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Muvico Theaters, Inc. v. State of Florida Department of Revenue</u>		
Court with Jurisdiction:	Seventeenth Judicial Circuit		
Case Number:	07-1860		
Summary of the Complaint:	<p>This is a sales and use tax assessment case. The Plaintiff is a motion picture exhibitor that enters into real property leases with the owners of movie theater premises for the purpose of operating Plaintiff's theater business, including its own food and beverage sales. The issues in the case are set forth below.</p> <p>Issue No. 1: Whether the lease of real property on which the prime tenant/taxpayer operates a movie theater qualifies for the sales tax exemption provided in Section 212.031(1)(a)10., Fla. Stat., which is intended for the benefit of an unrelated sub-lessee food and drink concessionaire within the premises, thereby exempting all rent due under the prime lease for the entire premises.</p> <p>Issue No. 2: Whether or not a taxpayer/tenant is required to obtain an assignment of rights from the lessor in order to obtain a refund.</p> <p>Issue No. 3: Whether the Plaintiff is entitled to an award for attorney fees and costs.</p>		
Amount of the Claim:	\$3,593,995.72		
Specific Statutes or Laws (including GAA) Challenged:	None		

Status of the Case:	The Department filed its amended answer in this case in July, 2007. No trial date has been set.	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	X	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

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Agency:	Office of the Attorney General		
Contact Person:	Clifton Cox	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>The Northwestern Mutual Life Insurance Company, a Wisconsin corporation v. Department of Revenue of the State of Florida</u>		
Court with Jurisdiction:	Thirteenth Judicial Circuit		
Case Number:	06-008794		
Summary of the Complaint:	<p>This case involves a challenge by the taxpayer to an insurance premium tax assessment made by the Department pursuant to Section 624.509, Fla. Stat., which imposes a tax equal to 1.75 percent of the gross amount of premium receipts of life and health insurance policies covering Florida residents.</p> <p>The taxpayer asserts that the Department is reversing its long standing interpretation of Section 624.509, Fla. Stat., by now imputing premium receipts to life insurance companies in the case of policy dividends received by policyholders who then elected a contractual benefit that allowed them to increase the amount of their insurance without paying any additional premium. The taxpayer asserts that the Department's change of policy constitutes a "rule" under Chapter 120, Fla. Stat., that has not been promulgated pursuant to Chapter 120, Fla. Stat., and that the assessment is without statutory authority, and, therefore, is unlawful.</p>		
Amount of the Claim:	\$8,156,345.13		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	The Department answered the complaint in October, 2006. Discovery is ongoing. No trial date has been set.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Clifton Cox	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Marcus and Patricia Ogborn on behalf of themselves and others similarly situated v. Jim Zingale, acting in his official capacity as the Director, Florida Department of Revenue</u>		
Court with Jurisdiction:	First District Court of Appeal		
Case Number:	1D07-1831		
Summary of the Complaint:	<p>The Plaintiffs have brought this class action refund claim challenging the communications services tax. Plaintiffs have alleged that the communications services tax is unconstitutional to the extent that it imposes or authorizes a sales tax on the provision of satellite broadcasting service and excludes cable television service from taxation.</p> <p>Plaintiffs allege that the communications services tax, contained in Chapters 202 and 203, Florida Statutes, is unconstitutional under the Commerce Clause, the Supremacy Clause and the Equal Protection Clause of the United States Constitution as well as Florida's Taxpayer's Bill of Rights (Section 213.015, Fla. Stat.), and Article I, Sections 2 and 9 of Florida's Constitution. The legislative intent of the communication services tax is: "that the creation of this chapter fulfills important state interests by reforming the tax laws to provide a fair, efficient, and uniform method for taxing communications services sold in this state." See, section 202.105, Florida Statutes.</p>		
Amount of the Claim:	The amount of the refund claim exceeds \$1,000,000.		
Specific Statutes or Laws (including GAA) Challenged:	The communications services tax contained in Chapters 202 and 203, Florida Statutes.		
Status of the Case:	The Plaintiffs filed an Amended Complaint in November, 2005. In December, 2005 the Department filed an Amended Motion to Dismiss and Motion to Strike which was heard in the trial court on July 10, 2006. The trial court granted the Department's motion with prejudice in		

	March, 2007. The taxpayer timely appealed. The case is in the briefing stage.	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	X	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	<p>Richard J. Lantinberg, Esquire Cooper, Ridge & Lantinberg, P.A. Baywater Square Building 136 East Bay Street, Suite 301 Jacksonville, FL 32202 (904) 353-6555 (904) 353-7550</p> <p>Stacy Barnett, Esquire The Barnett Law Firm, P.C. 181 East Main Street Canton, Georgia 30114 (770) 720-9522 (770) 720-1770</p> <p>Michael J. Korn, Esquire 800 West Monroe Street Jacksonville, Florida 32202 (904) 356-5500 (904) 356-5502</p>	

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Charles Catanzaro	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Oracle Corporation & Subsidiaries v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	04-541		
Summary of the Complaint:	<p>This case involves an assessment of corporate income tax. Oracle is a Delaware corporation headquartered in California. Oracle develops and markets computer software. In 1999 and 2000 Oracle sold substantial portions of its stock in its affiliate Oracle Japan. The sale generated several billion dollars in capital gain. Oracle characterized this gain on its California income tax returns as business income. Business income is apportioned, that is, the income is taxed by each state in proportion to the corporation's presence in the state as measured by the corporation's payroll, property and sales in a particular state. Thus, Oracle paid California tax on about 20 percent of its multibillion dollar gain. Oracle on its Florida income tax return characterized that same gain as nonbusiness income. Nonbusiness income is allocated 100 percent to the state of the taxpayer's corporate domicile which, in this case, is California. Oracle's position on this issue as stated in its California and Florida corporate income tax returns is therefore inconsistent.</p> <p>Oracle challenged the constitutionality of Florida's definition of nonbusiness income, as found Section 220.03(1)(r), Florida Statutes, which defines allocable nonbusiness income as everything that is not apportionable business income - the opposite of the California system which positively defines business income.</p> <p>The issues in this case are set forth below.</p> <p>I. Whether Section 220.03(1)(r), Florida Statutes, is facially unconstitutional for vagueness when the statute's definition of nonbusiness income excludes income that would be characterized as business income under federal due process standards?</p> <p>II. Whether the Department's application of Section 220.03(1)(r), Florida Statutes, which defines nonbusiness income, preserves the balance of power between the legislative and executive branches?</p> <p>III Whether Florida Administrative Code Rules 12C-1.003(4) and 12C-1.016(1)(a) function within delegated legislative authority when they define business income in the positive and Section 220.03(1)(r), Florida Statutes, which the rules implement, defines nonbusiness income, leaving business income to be determined by a process of elimination?</p>		

	<p>IV. Whether the Department's reclassification of the taxpayer's Liberate Technologies capital gains as business income comports with the due process and commerce clauses of the U.S. Constitution and the Florida corporate income tax code?</p> <p>V. Whether including the Oracle Japan Capital gains in Florida apportionable business income violates the commerce clause of the U.S. Constitution?</p> <p>VI. Whether the Department's application of Section 220.15, Florida Statutes, which states Florida's apportionment formula, conforms with the due process and commerce clauses of the United States Constitution.</p> <p>VII. Whether Oracle owes interest in accordance with the new rate, prime plus four percent, when Ch. 2003-395, §5, at 3193, Laws of Fla., effective 11-1-03, made the rate apply to tax deficiencies arising after 1-1-00 and Oracle's deficiency arose on 9-1-00?</p>	
Amount of the Claim:	\$18,797,009 assessment	
Specific Statutes or Laws (including GAA) Challenged:	Section 220.03(1)(r), Florida Statutes; Florida Administrative Code 12C-1.003(4) ; Florida Administrative Code Rule 12C-1.013(3)(b); Section 220.15(5), Florida Statutes.	
Status of the Case:	On September 1, 2006 the Department filed a motion for summary judgment. On January 31, 2007 the taxpayer filed motions to strike two affidavits that the Department filed with its motion for summary judgment. A hearing on the taxpayer's motions was heard on March 14, 2007 which the trial court denied on March 29, 2007. On March 19, 2007 the parties filed a joint notice cancelling the hearing on the Department's motion for summary judgment scheduled for April 12, 2007. The parties are currently engaged in settlement negotiations.	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	x	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Charles Catanzaro	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Pagenet, Inc., f/k/a Paging Network of Tennessee, Inc., a Delaware Corporation v. The State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	02-CA-1208		
Summary of the Complaint:	<p>This case involves an assessment of sales and use tax pertaining to telecommunication services. The issues in this sales and use tax case are set forth below.</p> <ol style="list-style-type: none">1. Whether the taxpayer owes additional tax on its sales of airtime when it failed to calculate tax according to the proper sales tax bracket pursuant to Section 212.05(9)(a), Florida Statutes?2. Whether the taxpayer owes sales tax for its rental of equipment when it failed to calculate tax according to the proper bracket pursuant to Section 212.05(9)(a), Florida Statutes?3. Whether the taxpayer is entitled to a credit for sales tax paid to Texas when the item purchased was ordered in Texas and shipped directly from Texas to Florida and never stopped in Texas?4. Whether the taxpayer owes use tax on its purchases of fixed assets pursuant to Section 212.07(9), Florida Statutes, when it cannot prove it paid sales tax on same?5. Whether the taxpayer owes use tax on the rent it paid to lease real property when the rental of real property is subject to tax at Section 212.031, Florida Statutes?6. Whether the taxpayer owes use tax pursuant to Section 212.05(1)(b), Florida Statutes, on items it withdrew from inventory and provided to its		

	employees ?	
Amount of the Claim:	\$1,874,832.60 assessment	
Specific Statutes or Laws (including GAA) Challenged:	None	
Status of the Case:	The parties are currently engaged in discovery. No trial date has been set.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Jerry Murchison	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>David Penzer and Ronnie Penzer, individually and on behalf of all others similarly situated; Mickey Vanek and James Vanek, individually and on behalf of all others similarly situated; Katherine Perdomo, individually and on behalf of all others similarly situated v. Ford Motor Credit Company; Daimler Chrysler Services North America LLC d/b/a Chrysler Financial; Chase Manhattan Automotive Finance Corporation and the State of Florida, Florida Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	05-3006		
Summary of the Complaint:	<p>This is a class action refund case concerning the collection of fees under the guise of "taxes" and the allegation that these fees were charged unlawfully. The issues pertain to whether charges by automobile leasing companies for 1) excess mileage; 2) wear and tear; and 3) disposition are taxable. This case was transferred from the Eleventh Judicial Circuit upon the Department of Revenue's Motion to Transfer Venue.</p>		
Amount of the Claim:	Refund claim exceeds \$1 million.		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	<p>After the case was transferred from the Eleventh Judicial Circuit the Department and the other defendants each filed a motion to dismiss and Ford Motor Credit Company filed a motion for judgment of the pleadings dismissing the complaint. In September, 2006 the trial court issued an order on the motions to dismiss and the motion for judgment on the pleadings. The trial court granted the motions to dismiss, denied the motion for judgment on the pleadings, and granted leave to the plaintiffs to file an amended complaint by October 12, 2006. None of the plaintiffs filed an amended complaint to include the Department of Revenue.</p> <p>In June, 2007 Plaintiffs David Penzer and Ronnie Penzer filed notices of voluntary dismissal with prejudice against Ford Motor Credit Company; Plaintiffs Mickey and James Vanek's filed a notice of dismissal with prejudice of their claims against DaimlerChrysler Financial Services</p>		

	Americas LLC; and, Plaintiff Katherine Perdomo filed a notice of voluntary dismissal with prejudice against Chase Manhattan Automotive Finance Corporation. This case is concluded.	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	x	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	<p>Jeremy D. Friedman, Esquire David W. Brill, Esquire 55 Miracle Mile, Suite 55 Coral Gables, Florida 33134 (305) 444-8226 (305) 444-6773 Jfriedman@downsassoc.com cfalcon@dbwlaw.com - for David Brill</p> <p>Marc A. Wites, Esquire 4400 North Federal Highway Lighthouse Point, Florida 33064 (954) 570-8989 (954) 428-3929 - Facsimile mwites@wklawyers.com</p>	

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Richard Prendergast	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Qualcomm Incorporated, a Delaware corporation v. Florida Department of Revenue, an administrative agency of the State of Florida</u>		
Court with Jurisdiction:	Eleventh Judicial Circuit		
Case Number:	06 20005 CA 31		
Summary of the Complaint:	<p>This case involves a challenge to a refund denial of communication services tax under Chapters 202, Florida Statutes, paid by the taxpayer on sales of a service which allows its customers to track and communicate with the taxpayer's vehicle fleet.</p> <p>The state courts are split on whether such communications services may be taxed, and much will depend on the statutory definitions and provisions of Chapter 202, Florida Statutes. The main issue in this case is whether the services involved are taxable "communications services" or non-taxable "information services."</p> <p>The Department considers this case to have precedential value with a potential revenue impact that exceeds \$1 million.</p>		
Amount of the Claim:	\$258,275.00		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	This case is in the discovery phase. No trial date has been set.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Clifton Cox	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Kevin Rabin et al. v. Department of Revenue (Formerly Citrix v. Department of Revenue)</u>		
Court with Jurisdiction:	First District Court of Appeal		
Case Number:	1D06-2753		
Summary of the Complaint:	This case involved an attempted class action refund of all sales taxes based upon the peculiar claim that taxes are facially unconstitutional pursuant to the First Amendment because they are imposed on purchases of tangible personal property related to free speech. Plaintiffs demanded a jury trial and requested certification of a class of all Florida taxpayers.		
Amount of the Claim:	Refund claim exceeded \$1,000,000.		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.05 & 212.06 (state sales & use tax), Fla. Stat. Fla. Admin. Code Rule 12A-1.032 (state sales & use tax)		
Status of the Case:	In April, 2006 the trial court issued an order granting the Department's renewed motion to dismiss the amended complaint with prejudice. The Plaintiffs filed a notice of appeal in the First District. The Department filed a motion to dismiss and the First District issued an order to show cause. After Plaintiffs filed their response to First District's order, the First District issued an order directing the Plaintiffs to file an appealable final order within 20 days or face dismissal. After the Plaintiffs filed their appealable order in the First District, the Department filed a notice of filing of joint stipulation of dismissal, with prejudice in November, 2006 and the First District dismissed the taxpayer's appeal pursuant to Florida Rule of Appellate Procedure 9.35(a) in December, 2006. This case is concluded.		
Who is representing (of record) the state in this lawsuit? Check all that		Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	

apply.	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	<p>Allen H. Libow, Esquire Libow & Shaheen, LLP 3351 NW Boca Raton Boulevard Boca Raton, FL 33431 Ph. 561-367-7300 Fax: 561/391-2566 (Attorney for Plaintiffs)</p> <p>Arthur W. Tifford, Esquire Arthur W. Tifford, P.A. 1385 NW 15th Street Miami, FL 33125 Ph. (305) 545-7822 Fax: (305) 325-1825 (Co-Counsel for Plaintiffs)</p>

Schedule VII: Agency Litigation Inventory

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Agency:	Office of the Attorney General		
Contact Person:	Richard Prendergast	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Regal Cinemas, Inc. v. State of Florida Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	07-287		
Summary of the Complaint:	<p>This is a sales and use tax assessment case. The Plaintiff is a motion picture exhibitor that enters into real property leases with the owners of movie theater premises for the purpose of operating Plaintiff's theater business, including its own food and beverage sales. The issues in the case are set forth below.</p> <p>Issue No. 1: Whether the lease of real property on which the prime tenant/taxpayer operates a movie theater qualifies for the sales tax exemption provided in Section 212.031(1)(a)10., Fla. Stat., which is intended for the benefit of an unrelated sub-lessee food and drink concessionaire within the premises, thereby exempting all rent due under the prime lease for the entire premises.</p> <p>Issue No. 2: Whether the Plaintiff is entitled to an award for attorney fees and costs.</p>		
Amount of the Claim:	\$6,787,090.83		
Specific Statutes or Laws (including GAA) Challenged:	None		

Status of the Case:	The Department filed its amended answer in this case in July, 2007. No trial date has been set.	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	x	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Charles Catanzaro	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Regions Bank, N.A. v. Florida Department of Revenue, an agency of the State of Florida</u>		
Court with Jurisdiction:	Thirteenth Judicial Circuit		
Case Number:	05-6535		
Summary of the Complaint:	This case involves two assessments of corporate income tax: Audit A, 12/31/96 through 12/31/98 and Audit B, 12/31/99 through 12/31/01. Regions Bank is an Alabama bank with a number of branches in Florida. This case also involves a statute of limitations issue challenging the time the assessment was made. Substantively, the case involves the apportioned amount of Regions Bank's portfolio investments, the average daily account balances and excluded negative cash balances. Regions Bank seeks to avoid the assessment on the premise that the portfolio is managed in Alabama pursuant to a management agreement and cannot be included in the property factor of the apportionment calculation.		
Amount of the Claim:	\$13,871,169		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	The parties have filed a motion to stay the case which has not yet been heard by the trial court. The parties filed a joint status report regarding venue in November, 2006. The parties are currently engaged in settlement negotiations.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

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Agency:	Office of the Attorney General		
Contact Person:	Jerry Murchison	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Robert Bruce, individually and on behalf of all others similarly situated,</u> <u>Milton Bruce, individually and on behalf of all others similarly situated,</u> <u>John Monaco, individually and on behalf of all others similarly situated,</u> <u>Paige Patman, individually and on behalf of all others similarly situated,</u> <u>Stephanie Vega, individually and on behalf of all others similarly situated v. Mitsubishi Motor Credit of America, Inc., Nissan Motor Acceptance Corporation, BMW Financial Services NA, LLC., Banc One Acceptance Corporation, American Honda Finance</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	05-3003 (formerly Case no. 04-3648, Eleventh Judicial Circuit.)		
Summary of the Complaint:	<p>This is a class action refund case concerning the collection of fees under the guise of "taxes" and the allegation that fees were charged unlawfully under the guise of a "tax." The issues pertain to whether charges by automobile leasing companies for 1) excess mileage; 2) wear and tear; and 3) disposition are taxable.</p>		
Amount of the Claim:	Refund claim exceeds more than \$1 million.		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	<p>This case was transferred from the Eleventh Judicial Circuit to the Second Judicial Circuit in November, 2005. The Department filed a motion to dismiss in March, 2006 which has not yet been scheduled for a hearing. In May 2006, the trial court entered an agreed order of partial dismissal with prejudice as to certain claims against American Honda Finance.</p> <p>On June 1, 2007 Plaintiff, Paige Patman filed a notice of voluntary dismissal with prejudice against Banc One Acceptance Corporation and Plaintiff, Stephanie Vega filed a notice of voluntary dismissal with prejudice against American Honda Finance. On June 20, 2007 Plaintiff Stephanie Vega and American Honda Finance filed a stipulation and joint motion for dismissal with prejudice of all claims against American Honda Finance. On August 1, 2007 Plaintiff Robert Bruce filed a notice</p>		

	of voluntary dismissal with prejudice against Mitsubishi Motor Credit of America, Inc. No trial date has been set.	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	X	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	<p>Jeremy D. Friedman, Esquire David W. Brill, Esquire Downs Brill Whitehead & Sage 55 Miracle Mile, Suite 200 Coral Gables, Florida 33134 (305) 444-8226 (305) 444-6773 - Facsimile Jfriedman@downsassoc.com cfalcon@dbwlaw.com - for David Brill</p> <p>Marc A. Wites, Esquire 4400 North Federal Highway Lighthouse Point, Florida 33064 (954) 570-8989 (954) 428-3929 - Facsimile mwites@wklawyers.com</p>	

Schedule VII: Agency Litigation Inventory

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Agency:	Office of the Attorney General		
Contact Person:	John Mika	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Rug Doctor, L.P., a Delaware limited partnership v. Department of Revenue of the State of Florida</u>		
Court with Jurisdiction:	13th Judicial Circuit		
Case Number:	06-5991		
Summary of the Complaint:	<p>This case involved a challenge to a sales tax assessment issued by the Department of Revenue.</p> <p>Issue One: Whether the agreement to place taxpayers' carpet cleaning machines at various retail stores constitutes a license or lease of real property pursuant to Section 212.031, Florida Statutes.</p> <p>Issue Two: Whether or not the assessment should be based upon receipts received or on square footage.</p>		
Amount of the Claim:	\$2,062,835		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	The parties settled the case in May, 2007 with the Department withdrawing its assessment in full.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Jerry Murchison	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Suntrust Bank, a state banking institution v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Fifth District Court of Appeal		
Case Number:	5D06-190		
Summary of the Complaint:	Whether the financial institution is the dealer who has paid the tax and is entitled to refunds or credits for any tax paid by the dealer on bad debts or as an "assignee" pursuant to Section 212.17(2) and (3), Fla. Sta., for vehicles repossessed under defaulted retail installment sales contracts purchased from automobile dealers?		
Amount of the Claim:	\$6,922,756.11 refund		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	Taxpayer challenged the ruling of <u>Department of Revenue v. Bank of America, N.A.</u> , 752 So.2d 637 (Fla. 1st DCA. 2000), <u>review denied, Bank of America, N.A. v. Florida Dept. of Revenue</u> , 776 So. 2d 274 (Fla. 2000) (" <u>Bank of America</u> ") by creating a conflict with the decision of the First District Court of Appeal for an eventual appeal to the Florida Supreme Court. The taxpayer, in addition to its assignment argument rejected by the Supreme Court in <u>Bank of America</u> , argued that it qualified as the dealer who has paid the tax. The taxpayer filed a motion for final summary judgment and the Department of Revenue filed a cross-motion for final summary judgment. The trial court entered a Final Judgment in favor of the Department and Suntrust Bank appealed. On appeal the Fifth District Court of Appeal affirmed the trial court in January, 2007. <u>Suntrust Bank v. Department of Revenue</u> 948 So. 2d 833 (Fla. 5 th DCA 2007). This case is concluded with the Department prevailing in all respects.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Clifton Cox	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Ticor Title Insurance Company v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	05-695		
Summary of the Complaint:	<p>This case involves a taxpayer's ("Ticor") challenge of the Department's application of premium tax pursuant to Section 624.509, Fla. Stat. Ticor is domiciled in California and writes title insurance coverage in Florida. Section 627.7711(2), Fla. Stat., defines "premium" as not including commissions. Ticor's agents collect 100% of the amount charged to the insured and remit 30% to the carrier (keeping 70% for themselves, allegedly as a commission). The Department asserts that the tax is imposed on 100% of the gross premium, without subtraction of the amount Ticor claims to be a commission.</p> <p>The Department considers this case to have precedential value with a potential revenue impact that exceeds \$1 million.</p>		
Amount of the Claim:	Exceeds \$500,000		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	Ticor has responded to the Department's first set of interrogatories and request to produce. In January, 2007 this case was consolidated with <u>Ticor Title Insurance Company v. State of Florida, Department of Revenue</u> , Case No. 06-111, also filed in the Second Judicial Circuit. No trial date has been set.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

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Agency:	Office of the Attorney General		
Contact Person:	Clifton Cox	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Ticor Title Insurance Company v. Florida Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	06-111		
Summary of the Complaint:	<p>This case involves a taxpayer's ("Ticor") challenge of the Department's application of premium tax pursuant to Section 624.509, Fla. Stat., for the tax year 2004. This case is consolidated with <u>Title Insurance Company v. Florida Department of Revenue</u>, Case No. 05-695 also filed in the Second Judicial Circuit.</p> <p>Ticor is domiciled in California and writes title insurance coverage in Florida. Section 627.7711(2), Fla. Stat., defines "premium" as not including commissions. Ticor's agents collect 100% of the amount charged to the insured and remit 30% to the carrier (keeping 70% for themselves, allegedly as a commission). The Department asserts that the tax is imposed on 100% of the gross premium, without subtraction of the amount Ticor claims to be a commission.</p> <p>The Department considers this case to have precedential value with a potential revenue impact that exceeds \$1 million.</p>		
Amount of the Claim:	Exceeds \$100,000		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	No trial date has been set.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

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Agency:	Office of the Attorney General		
Contact Person:	John Mika	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Times Publishing Company, a Florida Corporation v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	04-CA-000913		
Summary of the Complaint:	The issue in this case is whether the taxpayer (Times Publishing) is entitled to a refund for the years 1997-1999 based on the exemption available to purchases of industrial machinery and equipment purchased for use in an expanding manufacturing printing business.		
Amount of the Claim:	\$1,323,394.57 refund claim		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	The Department of Revenue filed a motion to dismiss the Plaintiff's complaint in April, 2004 for lack of subject matter jurisdiction on the basis that it failed to file its challenge to the Department's refund denial within 60 days under Section 72.011, Fla. Stat. On August 30, 2007 a hearing was held on the Department's motion to dismiss. The court ruled that the Plaintiff's complaint was sufficient to invoke the Court's jurisdiction. However, the trial court set an evidentiary hearing for September 19, 2007 to determine whether the Plaintiff's complaint was filed within the statutory prerequisite of 60 days and, therefore, sufficient to invoke the court's subject matter jurisdiction. No trial date has been set.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Nicholas Bykowsky	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Travelers Life and Annuity Company v. Department of Revenue</u>		
Court with Jurisdiction:	Division of Administrative Hearings (DOAH)		
Case Number:	05-3989		
Summary of the Complaint:	This is a corporate income tax case. The tax years at issue are 2000-2002. The main issue in this case is whether the Department is required to follow the taxpayer's apportionment of income done on an agreed basis, i.e., among the taxpayer's affiliated companies pursuant to a written agreement. The taxpayer asserts the Department has no authority to reallocate income and tax credits among the affiliated companies contrary to the terms of their express written agreement. <u>See</u> Section 624.509(5), Florida Statutes.		
Amount of the Claim:	\$1,108,000		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	On December 12, 2005 the parties filed a joint motion to relinquish jurisdiction in DOAH. The parties are currently engaged in settlement negotiations.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Richard Prendergast	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Universal City Property Management Company v. State of Florida, Department of Revenue		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	05-496		
Summary of the Complaint:	This is a corporate income tax case. The primary issue is whether the plaintiff Universal City is required to include in its Florida taxable income pursuant to Sections 220.131(4) and 220.13(2)(f), Fla. Stat., for the short tax year ended 06/05/95, a gain related to a "deemed" sale of a fifty (50%) percent interest in a partnership upon Universal's constructive termination of its partnership interest as required under federal regulations, Treasury Regulations 1.1502-76(b)(1) and 1.1502-76(a)(1).		
Amount of the Claim:	\$1,056,551		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	Discovery is ongoing. No trial date has been set. Settlement negotiations are pending, and it is anticipated that the case will be settled in the near future.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Charles Catanzaro	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>UPS Worldwide Forwarding, Inc. v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	06-CA-3081		
Summary of the Complaint:	<p>This case involves an assessment of corporate income tax for the tax years of 1996 through 2000. The taxpayer provides interstate air transportation services. The taxpayer uses the apportionment formula to calculate its Florida income subject to tax. The apportionment formula described in Section 220.151(2), Fla. Stat., is premised on revenue miles. Section 220.151(2)(c), Fla. Stat., defines Florida revenue miles - that is, miles deemed traveled in Florida for purposes of comparing Florida miles to everywhere miles. The statutory definition uses latitude and longitude to create a box. This box covers more territory than the official boundary description of Florida contained in Article II, Section 1 of the Florida Constitution. The taxpayer asserts that Florida's statutory definition of revenue miles violates the commerce and due process clauses of the Federal constitution and the due process and state boundary clauses of Florida's Constitution.</p> <p>Issue 1: Whether Taxpayer may assert that it has no nexus with Florida when it filed and continues to file Florida corporate income tax returns.</p> <p>Issue 2: Whether the mileage method contained in Section 220.152(2), Fla. Stat., which is used by airlines to apportion their income, is unconstitutional because the measurement of Florida miles may contravene the state boundary clauses of Florida's constitution.</p>		
Amount of the Claim:	\$1,117,845.00		

Specific Statutes or Laws (including GAA) Challenged:	Section 220.152(2), Fla. Stat.	
Status of the Case:	The Department answered the taxpayer's complaint and filed a motion to strike the taxpayer's claim for attorney's fees in December, 2006. In April, 2007 the taxpayer filed an unopposed motion to consolidate this case with <u>UPS Worldwide Forwarding, Inc. v. State of Florida, Department of Revenue</u> , Case No. 07-721 filed in the Second Judicial Circuit. The trial court has not yet ruled on this motion. No trial date has been set.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Charles Catanzaro	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>UPS Worldwide Forwarding, Inc. v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	07-721		
Summary of the Complaint:	<p>This case is the same as <u>UPS Worldwide Forwarding, Inc. v. State of Florida, Department of Revenue</u>, Case no. 06-CA-3081, also filed in the Second Judicial Circuit. <u>See</u> Litigation Inventory report for <u>UPS Worldwide Forwarding, Inc. v. State of Florida, Department of Revenue</u>, Case no. 06-CA-3081. The Department has assessed the taxpayer in this case for the tax years 2001 through 2003.</p> <p>This case involves an assessment of corporate income tax. The taxpayer provides interstate air transportation services. The taxpayer uses an apportionment formula to calculate its Florida income subject to tax. The apportionment formula described in Section 220.151(2), Fla. Stat., is premised on revenue miles. Section 220.151(2)(c), Fla. Stat., defines Florida revenue miles - that is, miles deemed traveled in Florida for purposes of comparing Florida miles to everywhere miles. The statutory definition uses latitude and longitude to create a box. This box covers more territory than the official boundary description of Florida contained in Article II, Section 1 of the Florida Constitution. The taxpayer asserts that Florida's statutory definition of revenue miles violates the commerce and due process clauses of the Federal constitution and the due process and state boundary clauses of Florida's Constitution.</p> <p>Issue 1: Whether Taxpayer may assert that it has no nexus with Florida when it filed and continues to file Florida corporate income tax returns.</p> <p>Issue 2: Whether the mileage method contained in Section 220.152(2),</p>		

	<p>Fla. Stat., which is used by airlines to apportion their income, is unconstitutional because the measurement of Florida miles may contravene the state boundary clauses of Florida's constitution.</p>	
Amount of the Claim:	\$1,683,138.67.	
Specific Statutes or Laws (including GAA) Challenged:	Section 220.152(2), Fla. Stat.	
Status of the Case:	<p>The Department answered the taxpayer's complaint in March, 2007. In April, 2007 the taxpayer filed an unopposed motion to consolidate this case with <u>UPS Worldwide Forwarding, Inc. v. State of Florida, Department of Revenue</u>, Case No. 06-CA-3081 filed in the Second Judicial Circuit. The trial court has not yet ruled on this motion. No trial date has been set.</p>	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Richard Prendergast	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Vivendi Universal Holdings II Corporation v. Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	04-2939		
Summary of the Complaint:	<p>This is a corporate income tax case. During the years at issue, 1995-1999, Seagram and its subsidiaries were involved in reshaping the affiliated corporate group along two business lines: (1) the spirits, wine and juice business, and (2) the entertainment business (including films and music).</p> <p>Issue No. 1: Whether sales of tangible personal property of members of the Florida consolidated group who are not located in Florida have to be included in the numerator, as well as the denominator, of the sales apportionment factor in computing its Florida corporate income tax (even though the out-of-state consolidated group members have no payroll or property in Florida and would not otherwise be subject to Florida corporate income tax). <u>See</u> Sections 220.15(5) and 220.131(5), Fla. Stat. Vivendi claims that the Department's position is contrary to the Commerce Clause (U.S. Constitution) and Public Law 86-272, and relies on TAA 85(C)1-004R and <u>Department of Revenue v. Anheuser -Busch, Inc.</u>, 527 So. 2d 877 (Fla. 1st DCA 1988). The Department maintains that the plain language of Section 220.131(1), Fla. Stat., subjects all of the income of the consolidated group to Florida corporate income tax regardless of whether each member of the consolidated group, individually, is subject to Florida corporate income tax. The Department also maintains that its position does not violate the Commerce Clause and that PL 86-272 is inapplicable.</p> <p>Issue No. 2: Whether certain expenses should be allocated to the gain derived from the sale of Time Warner common stock, which gain is treated as nonbusiness income under Section 220.03(1)(r), Fla. Stat.</p> <p>In tax years 1997 and 1998, Seagram sold common shares it owned in Time Warner, realizing capital gains in the amounts of \$154,300,077 and \$925,744,419, respectively. In determining the allowable non-business income subtraction, the Department's auditor allocated 10% of these capital gains as expenses attributable to the capital gain income. The Department determined that the allocated expenses for 1997 and 1998 were \$15,430,008 and \$95,574,442, respectively.</p> <p>Vivendi claims that the Time Warner stock was purchased in a series of transactions</p>		

	<p>over a term of over five years as an investment, and that Seagram is not in the business of buying and selling stock in the unrelated businesses as Time Warner. These were "market sales" conducted entirely in New York through normal trading activities of brokerage houses located in NYC, and all expenses had been included in calculating the gain(s). Vivendi also claims this is a non-rule policy of the Department, citing <u>Department of Revenue v. Vanjaria Enterprises, Inc.</u>, 765 So. 2d 252 (Fla. 5th DCA 1996).</p> <p>The Department, relying on the language of Section 220.03(1)(r), Fla. Stat., which provides in part: "income" means gross receipts less all expenses directly or indirectly attributable thereto....," contends that the brokerage expenses do not cover the expenses of management and holding the investment of the Time Warner common stock, citing Federal Treasury Regulations 1.861-8(e)(4) and 1.8619T(a). The Department also relies on <u>Hunt-Wesson, Inc. v. Franchise Tax Board of California</u>, 528 U.S. 458 (2000).</p>	
Amount of the Claim:	\$1,140,212	
Specific Statutes or Laws (including GAA) Challenged:	None	
Status of the Case:	Discovery is ongoing. No trial date has been set.	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	x	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Charles Catanzaro	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Waste Management, Inc. & Affiliates v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	17th Judicial Circuit		
Case Number:	06-011533		
Summary of the Complaint:	<p>This case involves a challenge to a corporate income tax assessment. The issues in this case are set forth below.</p> <p>Issue 1: Whether the taxpayer is entitled to a refund of taxes on the basis of its claim that it was entitled to use net operating loss carryovers of one corporation to offset the income of another? Is Florida Administrative Code Rule 12C-1.013(14)(j), Florida's separate return limitation year (SRLY) rule, an unlawful exercise of delegated legislative authority?</p> <p>Issue 2: Whether the taxpayer is entitled to a refund of taxes on the basis that it added back certain state income taxes, specifically the Michigan Single Business Tax, when it should not have?</p> <p>Issue 3: Whether the taxpayer is entitled to a refund of taxes on the basis of its claim that it incorrectly computed the property factor of the apportionment formula?</p>		
Amount of the Claim:	\$3,163,000		
Specific Statutes or Laws (including GAA) Challenged:	None		

Status of the Case:	The trial court has not set a trial date. The parties are currently engaged in settlement negotiations.	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	x	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Department of Community Affairs Office of the Attorney General		
Contact Person:	Shaw Stiller (DCA) Jon Glogau (AG)	Phone Number:	850 922-1685 850 414-4817
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	1] Thomas F. Collins v. Monroe County v. State of Florida 2] Galleon Bay Corporation and Hannelore Schleu v. Board of Commissioners of Monroe County, Florida, v. State of Florida 3] Beyer v. City of Marathon, State of Florida and Monroe County, Florida 4] McCole v. City of Marathon, State of Florida and Monroe County, Florida		
Court with Jurisdiction:	1] Circuit Court, 16 th Judicial Circuit, Monroe County 2] Circuit Court, 16 th Judicial Circuit, Monroe County 3] Circuit Court, 16 th Judicial Circuit, Monroe County 4] Circuit Court, 16 th Judicial Circuit, Monroe County		
Case Number:	1] CA-M-04-379 2] CA-K-02-595 3] CA-M-05-313 4] CA-M-05-314		
Summary of the Complaint:	<p>1] Plaintiffs have sued Monroe County in inverse condemnation, asserting that the temporary taking occurred upon filing of their beneficial use determination and that on the date of trial, or the date of acquisition of fee simple title by the County, a permanent taking will have occurred. Monroe County filed a third party complaint against the State of Florida for contribution, equitable indemnification, and/or subrogation.</p> <p>2] Plaintiffs have sued Monroe County in inverse condemnation, asserting that the application of the County's Rate of Growth Ordinance to property they owned served to prevent any economic use of the property. Plaintiffs claimed that this application of the County's ordinance constituted a taking for which full compensation must be paid. Monroe County filed a third party complaint against the State of Florida for contribution, equitable indemnification, and/or subrogation.</p> <p>3] Plaintiffs have sued the City of Marathon in inverse condemnation, asserting that the application of the City's Rate of Growth Ordinance to property they owned served to prevent any economic use of the property. Plaintiffs claimed that this application of the County's ordinance constituted a taking for which full compensation must be paid. The City of Marathon filed a third party complaint against the State of Florida and Monroe County, Florida for contribution, equitable indemnification, and/or subrogation.</p> <p>4] Plaintiffs have sued the City of Marathon in inverse condemnation, asserting that the application of the City's Rate of Growth Ordinance to property they owned served to prevent any economic use of the property. Plaintiffs claimed that this application of the County's ordinance constituted a taking for which full compensation must be paid. The City of Marathon filed a third party complaint against the State of Florida and</p>		

	Monroe County, Florida for contribution, equitable indemnification, and/or subrogation.	
Amount of the Claim:	1] \$3-5M 2] \$6M 3] \$1M but less than \$10M 4] \$1M but less than \$10M	
Specific Statutes or Laws (including GAA) Challenged:	1] 5 th and 14 th Amendments, U.S. Constitution; Art. X, Sec. 6(a) and Art. I, Sec. 9, Florida Constitution. Chapters 73 and 74, Fla. Stat. Sec. 9.5-121, Monroe County Code, Sec. 9.5-122, Monroe County Code. 2] 5 th and 14 th Amendments, U.S. Constitution; Art. X, Sec. 6(a) and Art. I, Sec. 9, Florida Constitution. Chapters 73 and 74, Fla. Stat. Sec. 9.5-121, Monroe County Code, Sec. 9.5-122, Monroe County Code. 3] 5 th and 14 th Amendments, U.S. Constitution; Art. X, Sec. 6(a) and Art. I, Sec. 9, Florida Constitution. Chapters 73 and 74, Fla. Stat., Sec. 9.5-121 – 9.5-129, LDR, City of Marathon 4] 5 th and 14 th Amendments, U.S. Constitution; Art. X, Sec. 6(a) and Art. I, Sec. 9, Florida Constitution. Chapters 73 and 74, Fla. Stat., 9.5-121 – 9.5-129, LDR, City of Marathon	
Status of the Case:	1] Respondents granted Summary Judgment on the liability issue and the Plaintiffs' facial takings claims are time barred due to the statute of limitations. 2] Plaintiffs granted summary judgment, subsequent jury trial resulted in an award of approximately \$3,000,000. Jury verdict vacated by then presiding Judge Payne. State filed a Motion to Reconsider and for Summary Judgment based on new evidence that the property retained economically viable use and significant value even subject to the restrictions of the Monroe County Land Use Plan and Land Development Regulations in 2001, the date of the taking as alleged by Plaintiff. Additionally, the State maintains that the previous order contains clear legal and factual error. Motion hearing scheduled for October 1, 2007. 3] City of Marathon filed a 3 rd Party summons of complaint against the Department in July 2006, answer filed on behalf of agency in August 2006. On October 26, 2006, the City of Marathon dismissed the 3 rd Party Complaint against Monroe County. No discovery or other case activity has occurred. 4] City of Marathon filed a 3 rd Party summons of complaint against the Department in July 2006, answer filed on behalf of agency in August 2006. On October 26, 2006, the City of Marathon dismissed the 3 rd Party Complaint against Monroe County. No discovery or other case activity has occurred.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Paul Lehrman	Phone Number:	850-414-3699
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Gulf Sands Ltd. V. Board Trustees Internal Improvement Trust Fund		
Court with Jurisdiction:	6 th Judicial Circuit (Pinellas)		
Case Number:	07-2892-CI		
Summary of the Complaint:	Declaratory Action and Inverse Condemnation and application of Section 253.12(9) Florida Statutes		
Amount of the Claim:	\$7,000,000.00		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	In Discovery. Mediation pending.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Paul Lehrman	Phone Number:	850-414-3699
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	FDOT vs. O.G. Property Development, LLC		
Court with Jurisdiction:	14th Judicial Circuit (Bay)		
Case Number:	06-1006		
Summary of the Complaint:	Condemnation Action		
Amount of the Claim:	\$9,000,000.00		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	In Discovery.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Celeste F. Adorno	Phone Number:	850-414-3690
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	DEP v. Miccosukee Tribe of Florida		
Court with Jurisdiction:	20 th Judicial Circuit		
Case Number:	03-3564-CA		
Summary of the Complaint:	Eminent Domain Case		
Amount of the Claim:	\$16,000,000.00		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	Client deciding how to proceed at this point case ready to go to trial or settle.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Paul Lehrman	Phone Number:	850-414-3699
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	DEP v. West, Everett		
Court with Jurisdiction:	16 th Judicial Circuit		
Case Number:	95-20165 CA 18		
Summary of the Complaint:	Eminent Domain Case with inverse condemnation counterclaim		
Amount of the Claim:	\$11,000,000.00.		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	Trial set for November 2007 – we will appeal		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Diana Esposito	Phone Number:	813-233-2880
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Town Center Redevelopment LLLP, a Florida Limited Liability Company v. State of Florida Department of Children & Families</u>		
Court with Jurisdiction:	Tenth Judicial Circuit, Polk County		
Case Number:	53-2006-CA-4112		
Summary of the Complaint:	DCF breached a commercial lease with the plaintiff in October 2005 and for each subsequent month thereafter by abandoning the property prior to the termination of the lease, which is December 31, 2007.		
Amount of the Claim:	\$1,017,834.90		
Specific Statutes or Laws (including GAA) Challenged:	None; breach of commercial contract.		
Status of the Case:	Discovery; depositions are to be scheduled.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	n/a		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Charles M. Fahlbusch	Phone Number:	(954) 712-4600
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Daniel Lugo v. Gail Levine, Alison W. Lehr, and Miami-Dade County		
Court with Jurisdiction:	Unites States Eleventh Circuit Court of Appeals		
Case Number:	05-14383-EE		
Summary of the Complaint:	Plaintiff seeks to hold state (11 th Circuit) and federal prosecutors liable for damages for allegedly suppressing information in forfeiture cases which resulted in seizure of funds from offshore account. Also alleges conspiracy between them to split proceeds of federal forfeiture & RICO conspiracy based on same facts. Federal PD appointed for Plaintiff by 11 th Cir.		
Amount of the Claim:	Estimated exposure of \$1 to \$2 Million, plus reasonable attorneys fees and taxable costs (probably \$20,000 to \$50,000.		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	Dismissal Granted to Defendants, Notice of Appeal Filed, Briefs Filed, Oral Argument scheduled for October, 2007.		
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel	
	X	Office of the Attorney General or Division of Risk Management	
		Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Charles M. Fahlbusch	Phone Number:	954-712-4680
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	A.P., R.K., N.M., R.M., J.K. v. Margaret Andrews, Pat Spratling, Loubert Desmangles, Sharon Pollack, Winsome Smith, Richard Walsh, Susan Wilburn, Corinne Milligan, Latena Preston, Elaine Corsino, Susan Worsley a/k/a Susan Marcil, Jennifer Chang, Susan Kanaskie, Sharon Woodrugg, Edward Feaver, Johnny Brown (we represent Defendant Johnny Brown)		
Court with Jurisdiction:	U.S. Eleventh Circuit Court of Appeals		
Case Number:	04-15215-AA		
Summary of the Complaint:	Plaintiff seeks to hold 17 former and current DCF employees personally liable for money damages to Plaintiffs for alleged violation of 42 U.S.C. 1983. Plaintiffs allege that the Defendants, including Mr. Brown, violated the Plaintiffs' substantive due process right to physical safety as dependent children in the custody of DCF. The Plaintiffs were foster children who claim they were sexually abused by other foster children while living at the Calhoun foster home located in District X (Broward County).		
Amount of the Claim:	Estimated exposure of \$1 to \$2 Million per Plaintiff for a total of \$5 to \$10 Million, plus reasonable attorney's fees and taxable costs (likely to exceed \$700,000).		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	Dismissal granted to Defendants, Notice of Appeal filed, briefs filed, oral argument was in September, 2005.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input checked="" type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Hagerenesh Simmons	Phone Number:	954-712-4629
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Bruce E. Howard v. Dr. Erroll Campbell, Dr. Roger Browne, Dr. Lena Seyah, Dr. Benjamin Malalany, Dr. Arnold Azcuy, G. Horgan, P. Peacock, A. Tillis, L. Simmons, S. Mack, Sherry Smith, P. Bullington, E. Thomas, D. Helmann, C. Crawford, J. Dowell, C. Roberts, Howard Langer, John Stinson, and Dr. A. David		
Court with Jurisdiction:	U.S. District Court, Southern District of Florida		
Case Number:	05-22604-CIV-SEITZ		
Summary of the Complaint:	Plaintiff sues 20 DOC health workers (only 8 have been served) pursuant to 42 U.S.C. 1983 alleging that the named doctors and nurses were deliberately indifferent to his serious medical needs (West Nile Virus) and State III bedsore resulting in a severe neurological breakdown as well as failure to provide basic physical therapy resulting in permanent loss of his leg use. We represent eight Defendants Malalang, Tillis, Simmons, Bullington, Dowell, and Langer (counsel for Wexford is representing Defendants Campbell and Browne).		
Amount of the Claim:	Plaintiff seeks \$300,000 in compensatory damages and \$30,000 in punitive damages against each Defendant which we represent. He also seeks \$100,000 in compensatory damages and \$25,000 in punitive damages against Defendants represented by Wexford. Total estimated exposure is \$2,100,000.		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	Defendants' Motion for Summary Judgment filed in August, 2007.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input checked="" type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General		
Contact Person:	Charles M. Fahlbusch	Phone Number:	(954) 712-4600
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	A.P., R.K., N.M., R.M., J.K., v. Margaret Andrews, Pat Spratling, Loubert Desmangles, Sharon Pollack, Winsome Smith, Richard Walsh, Susan Wilburn, Corinne Milligan, Latena Preston, Elaine Corsino, Susan Worsley a/k/a Susan Marcil, Jennifer Chang, Susan Kanaskie, Sharon Woodrugg, Edward Feaver, Johnny Brown (we represent Defendant, Johnny Brown)		
Court with Jurisdiction:	Unites States Eleventh Circuit Court of Appeals		
Case Number:	04-15215-AA		
Summary of the Complaint:	Plaintiffs seek to hold 17 former and current DCF employees personally liable for money damages to Plaintiffs for alleged violations of 42 U.S.C. § 1983. Plaintiffs allege that the Defendants, including Mr. Brown, violated the Plaintiffs' substantive due process right to physical safety as dependent children in the custody of DCF. The Plaintiffs were foster children who claim they were sexually abused by other foster children while living at the Calhoun foster home located in District X (Broward County).		
Amount of the Claim:	Estimated exposure of \$1 to \$2 Million per Plaintiff for a total of \$5 to \$10 Million, plus reasonable attorneys fees and taxable costs (likely to exceed \$700,000).		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	Dismissal Granted to Defendants, Notice of Appeal Filed, Briefs Filed, Oral Argument held September, 2005.		
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel	
	X	Office of the Attorney General or Division of Risk Management	
	X	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Department of Highway Safety and Motor Vehicles		
Contact Person:	Louis F. Hubener	Phone Number:	(850) 414-3300 (ext. 4688)
Names of the Parties:	Plaintiffs: Mary Ann Collier, Arthur L. Wallace, Roy McGoldrick, Robert Pino Defendants: Fred O. Dickinson, III, Sandra Lambert, Carl A. Ford		
Court with Jurisdiction:	United States Supreme Court		
Case Number:	No. 07-197		
Summary of the Complaint:	Defendants allegedly violated the federal Driver's Privacy Protection Act by selling or otherwise disclosing driver's license information.		
Amount of the Claim:	\$37.5 billion or more		
Specific Law(s) Challenged:	Plaintiffs have sued purportedly under authority of 18 U.S.C. §2724. Defendants contend this provision does not authorize private actions against state officials.		
Status of the Case:	Defendants' Petition for Writ of Certiorari is pending in the U.S. Supreme Court. The Eleventh Circuit Court of Appeals ruled in favor of plaintiffs as to their right to pursue this action.		
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel	
	X	Office of the Attorney General or Division of Risk Management	
	X	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Tod Aronovitz, Aronovitz Trial Lawyers, Miami Joel S. Perwin, Miami		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Department of Environmental Protection		
Contact Person:	Louis F. Hubener	Phone Number:	(850) 414-3300 (ext. 4688)
Names of the Parties:	Plaintiff: ContractPoint Florida Parks, LLC Defendant: State of Florida, Department of Environmental Protection ("DEP")		
Court with Jurisdiction:	Florida Supreme Court		
Case Number:	SC07-1131		
Summary of the Complaint:	Mandamus action in circuit court to compel DEP to pay a judgment in the amount of \$628,543 previously entered in 2005 in a breach of contract action. DEP had no appropriation to pay the judgment.		
Amount of the Claim:	\$ 628,543. Although this case does not meet the \$1 million threshold, the longer the judgment remains unpaid, the greater the interest that accumulates.		
Specific Law(s) Challenged:	Section 11.066, Florida Statutes		
Status of the Case:	Pending in the Florida Supreme Court. Oral argument has been set for December 5, 2007.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Office of the Attorney General, Department of Legal Affairs		
Contact Person:	Louis F. Hubener	Phone Number:	(850) 414-3300 ext. 4688
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Sergio Rendon, Joann M. Norris, James J. Silcock, Paul J. Lussier, Stephen R. Fisher and Lois V. Busick v. State of Florida, Department of Highway Safety and Motor Vehicles, Fred O. Dickinson, III; Florida Department of Transportation and Ben G. Watts		
Court with Jurisdiction:	Florida Supreme Court		
Case Number:	SC07-1285, SC07-1332		
Summary of the Complaint:	Plaintiffs sought refund of fee charged by Department of Highway Safety for handicapped parking placards. Imposition of fee allegedly violated federal Americans with Disabilities Act.		
Amount of the Claim:	Estimated at 25-\$30,000,000 plus interest over 10-year period and attorneys' fees		
Specific Statutes or Laws (including GAA) Challenged:	Section 320.0848(2)(e), Florida Statutes		
Status of the Case:	Third District Court of Appeal ruled in favor of state and the Florida Supreme Court denied review. Plaintiffs filed a petition for certiorari in the U.S. Supreme Court. The U.S. Supreme Court vacated the DCA's decision and remanded for consideration of its ruling in <i>Tennessee v. Lane</i> . The case was further briefed and the Third DCA heard oral argument on January 3, 2005. On February 21, 2007, the Third DCA entered its decision denying refunds except to those few, if any, plaintiff class members who had timely requested a refund. The court also upheld the injunction against charging fees for the placards and awarded plaintiffs' attorney fees for work related to the injunction. Both sides sought review in the Florida Supreme Court. Prior to filing jurisdictional briefs, the parties sought and were granted permission to mediate the case. Mediation is scheduled for September 24, 2007.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	This is a class action. Michael F. Lanham (now deceased); Robert G. Fegers; J. Davis Connor; Stephen R. Senn; Karen A. Gievers.		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Department of Environmental Protection		
Contact Person:	Scott Makar	Phone Number:	(850) 414-3639
Names of the Parties:	Plaintiff: Save Our Beaches, Inc. Defendant: DEP		
Court with Jurisdiction:	Florida Supreme Court		
Case Number:	SC06-1449		
Summary of the Complaint:	Beach/Shore Restoration Act unconstitutional because it takes riparian rights without compensation		
Amount of the Claim:	\$ unspecified but some assert could exceed \$1m		
Specific Law(s) Challenged:	Chap. 161, Fla. Stat. (Beach & Shore Restoration Act)		
Status of the Case:	Pending decision in Fla. Sup. Ct.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Department of Legal Affairs, Office of the Attorney General		
Contact Person:	Lizabeth A. Leeds, Esq.	Phone Number:	850-414-3851
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	In re: Dynamic Random Access Memory (DRAM) Antitrust Litigation		
Court with Jurisdiction:	U.S. District Court for the Northern District of California		
Case Number:	C 06 4333 SC		
Summary of the Complaint:	Our complaint alleges that certain manufacturers of DRAM chips participated in a nationwide price-fixing conspiracy between 1998 and 2002. Because of the conspiracy, the chipmakers charged artificially inflated prices to computer manufacturers for the DRAM chips. The overcharges were then absorbed by Florida consumers and governmental entities that purchased the DRAM-containing computers.		
Amount of the Claim:	More than \$1 million in general revenue and/or fees and expenses.		
Specific Statutes or Laws (including GAA) Challenged:	Not applicable.		
Status of the Case:	The Court's August 31, 2007 Order denied the motion to dismiss our assignment clause claims. Fact discovery closed on July 16, 2007 but no further deadlines have been established. Settlement negotiations have been unsuccessful to date for most of the defendants.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm(s) representing the plaintiff(s).	Not applicable.		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Department of Legal Affairs, Office of the Attorney General		
Contact Person:	Brit Brittle.	Phone Number:	904-360-5663
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	FDOT v. JOHN SCHILLING, et ux, et al; Parcel 223, Rayonier Timberlands Operating Company		
Court with Jurisdiction:	Nassau County, Fourth Judicial Circuit		
Case Number:	03-11-CA		
Summary of the Complaint:	Eminent Domain/ Condemnation Major Issue: Compensation to Landowner		
Amount of the Claim:	\$1,166,900 Amount does not include Attorney Fees, Interest and Costs		
Specific Statutes or Laws (including GAA) Challenged:	Chapter 73, Eminent Domain Chapter 74, Proceedings Supplemental to Eminent Domain		
Status of the Case:	Set for Mediation Conference on December 18, 2007		
Who is representing (of record) the state in this lawsuit? Check all that apply.	X	Agency Counsel: Cheryl Marie Brittle (Brit Brittle)	
	X	Office of the Attorney General	
		Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm(s) representing the plaintiff(s).	Not applicable.		

SCHEDULE VIIIA
PRIORITY LISTING OF AGENCY BUDGET ISSUES
REQ EXPENDITURES OVER BASE OPER BUDGET

	COL A03 AGY REQUEST FY 2008-09 POS AMOUNT	PRIORITY	CODES
LEGAL AFFAIRS/ATTY GENERAL			41000000
LEGAL AFFAIRS			4000000
PERFORMANCE BASED COMPENSATION PLAN		1	4001A00
GENERAL REVENUE FUND	26,052		1000
TRUST FUNDS	38,443		2000
TOTAL ISSUE.....	64,495		

SCH VIIIA NARR 08-09 NOTES:

The Performance Based Compensation Plan will provide a 2% permanent salary increase to staff members who exceed the performance expectations outlined in their performance evaluations. This plan meets the department's needs for improved productivity and increased performance levels. Furthermore, the plan provides an incentive for the achievement of agency goals. The Office of the Attorney General members are required to sign a contract that clearly specifies individual expectations for the fiscal year. These contracts contain specific quantifiable standards that are directly linked to the achievement of agency performance measures.

AGENCY ENTERPRISE INFORMATION
TECHNOLOGY
VIDEO CONFERENCE SYSTEM
REPLACEMENT

GENERAL REVENUE FUND.....	414,546	2	3620000
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SCH VIIIA NARR 08-09 NOTES:

The Florida Department of Legal Affairs, Office of the Attorney General (OAG) currently utilizes video conferencing extensively to reduce and avoid travel expenses, improve communication and collaboration, and provide statewide training. There are currently 22 conference rooms with video equipment installed, located in 13 buildings in 11 cities. The current system has functional limitations and utilizes outdated hardware and software, which poses a security risk and does not provide adequate performance and reliability. Another business need that is not met by the current system is the need to conduct video conferences with outside entities. OAG works closely with private law firms and other government entities, and external video conferencing capabilities would result in cost savings for travel and in increased productivity in communication, collaboration and training.

COL A03 AGY REQUEST FY 2008-09 POS	AMOUNT	PRIORITY	CODES
LEGAL AFFAIRS/ATTY GENERAL			41000000
AGENCY ENTERPRISE INFORMATION TECHNOLOGY			3620000
INFORMATION TECHNOLOGY FILE STORAGE CAPACITY		3	36202C0
GENERAL REVENUE FUND.....	135,000		1000

SCH VIIIA NARR 08-09 NOTES:

As with any legal organization, the business processes of the agency are extremely document-intensive. Internally generated documents as well as thousands of electronic discovery documents must be handled, analyzed, and shared across the agency and, in some cases, shared between other agencies and law firms. With the increased prevalence of electronic documents and data, the agency is facing a severe shortage of file storage.

The Department of Legal Affairs/Office of the Attorney General (OAG) has an immediate need for increased file storage capacity as well as associated backup and recovery of the increased file storage. This will allow OAG staff to continue to be able to store electronic documents of all types.

WORKLOAD			3000000
OFFICE OF THE ATTORNEY GENERAL CYBERCRIME UNIT		4	3000100
GENERAL REVENUE FUND.....	224,000		1000

SCH VIIIA NARR 08-09 NOTES:

Investigating and prosecuting those who sexually exploit children via the internet and other electronic devices is a priority of this administration. The expansion of this unit sent a clear message that Florida has zero tolerance for those who seek to prey on our children.

For FY 2007-08 the OAG only received half the funding necessary for vehicles for CPCU law enforcement investigators. The OAG is requesting \$224,000 in General Revenue to provide 14 vehicles to the remaining investigators.

SCHEDULE VIIIA
PRIORITY LISTING OF AGENCY BUDGET ISSUES
REQ EXPENDITURES OVER BASE OPER BUDGET

COL A03 AGY REQUEST FY 2008-09			
POS	AMOUNT	PRIORITY	CODES

LEGAL AFFAIRS/ATTY GENERAL			41000000
EQUIPMENT NEEDS			2400000
REPLACEMENT OF MOTOR VEHICLES		5	2401500
TRUST FUNDS.....	46,200		2000

SCH VIIIA NARR 08-09 NOTES:

The mission of the Office of Statewide Prosecution (OSP) is to investigate and prosecute multi-circuit organized crime and to assist other law enforcement officials in their efforts against organized criminal activity. Due to the multi-circuit nature of OSP cases, prosecutors and analysts must frequently drive to nearby circuits and counties for meetings with law enforcement, interview witnesses and to attend court. Last fiscal year, cases were filed in 31 counties and investigations were conducted by 91 law enforcement agencies, regulatory agencies, and numerous state and federal task forces. Based on a recent analysis of the amount of travel required by staff to fulfill the mission of the OSP, and the recent increase in payment of personal mileage to \$.445 per mile, it was determined that a cost savings could be recognized by purchasing vehicles.

LEGAL AFFAIRS			4000000
ADDITIONAL TRAINING FOR CYBERCRIME			
AND GANG INITIATIVES		6	4001320
TRUST FUNDS.....	112,271		2000

SCH VIIIA NARR 08-09 NOTES:

The Department of Legal Affairs/Office of the Attorney General (OAG) requests an increase in expense and OPS authority in the Florida Crime Prevention Training Institute Trust Fund (FCPTI) to accommodate additional training in General McCollum's initiative of Cybercrime and Gang Activity.

INCREASE AUTHORITY IN THE			
CRIME STOPPER TRUST FUND		7	4001340
TRUST FUNDS.....	1,300,000		2000

SCH VIIIA NARR 08-09 NOTES:

The Crime Stoppers Grant Program operates pursuant to Section 16.555, F.S., the Crime Stoppers Act and is designed to enhance public awareness of crime prevention methods and train the public in personal safety principles. Section 938.06,

SCHEDULE VIIIA
PRIORITY LISTING OF AGENCY BUDGET ISSUES
REQ EXPENDITURES OVER BASE OPER BUDGET

COL A03 AGY REQUEST FY 2008-09 POS AMOUNT	PRIORITY	CODES
LEGAL AFFAIRS/ATTY GENERAL		41000000
LEGAL AFFAIRS		4000000
INCREASE AUTHORITY IN THE CRIME STOPPER TRUST FUND	7	4001340
<p>F.S., imposes an additional surcharge of \$20 on fines for criminal offenses, which is collected by the clerks of the courts to be deposited into the Crime Stoppers Trust Fund. This funding is apportioned to eligible counties to improve and support the crime fighting programs through official Crime Stoppers organizations.</p> <p>The Department of Legal Affairs is projecting the 2006-07 revenues will exceed \$5.3 million dollars, with approximately \$5 million being available for awards. Thus, we request that spending authority be increased for FY 2008-09 from \$4.5 million to \$5.8 million.</p> <p>*****</p>		
AGENCY ENTERPRISE INFORMATION		3620000
TECHNOLOGY		
INFORMATION TECHNOLOGY BUSINESS	8	36203C0
CONTINUITY AND DISASTER RECOVERY		
GENERAL REVENUE FUND.....		1000
257,000		
=====		
<p>*****</p>		
SCH VIIIA NARR 08-09 NOTES:		
<p>The Florida Department of Legal Affairs, Office of the Attorney General (OAG) currently does not use any vendor-provided Disaster Recovery (DR) services for the recovery of information technology (IT) resources. The OAG Continuity of Operations Plan (COOP), including supporting documentation, is maintained on a vendor-supported external website, as well as hard copy versions maintained by key staff as needed. However, the internal IT Division resources are responsible for COOP and DR of all IT services for the agency.</p> <p>The existing IT disaster recovery strategy has been focused on replicating data from the Tallahassee location to other locations around the state. While this certainly provides some degree of certainty that data loss from a disaster would be minimal, the current ability to provide operational technical capabilities needed for the OAG COOP is insufficient.</p> <p>*****</p>		
LEGAL AFFAIRS		4000000
TELEPHONE SYSTEM REPLACEMENT	9	4001400
GENERAL REVENUE FUND.....		1000
418,902		
=====		
<p>*****</p>		
SCH VIIIA NARR 08-09 NOTES:		
<p>The Department of Legal Affairs/Office of the Attorney General (OAG) requests the replacement of the the telephone</p>		

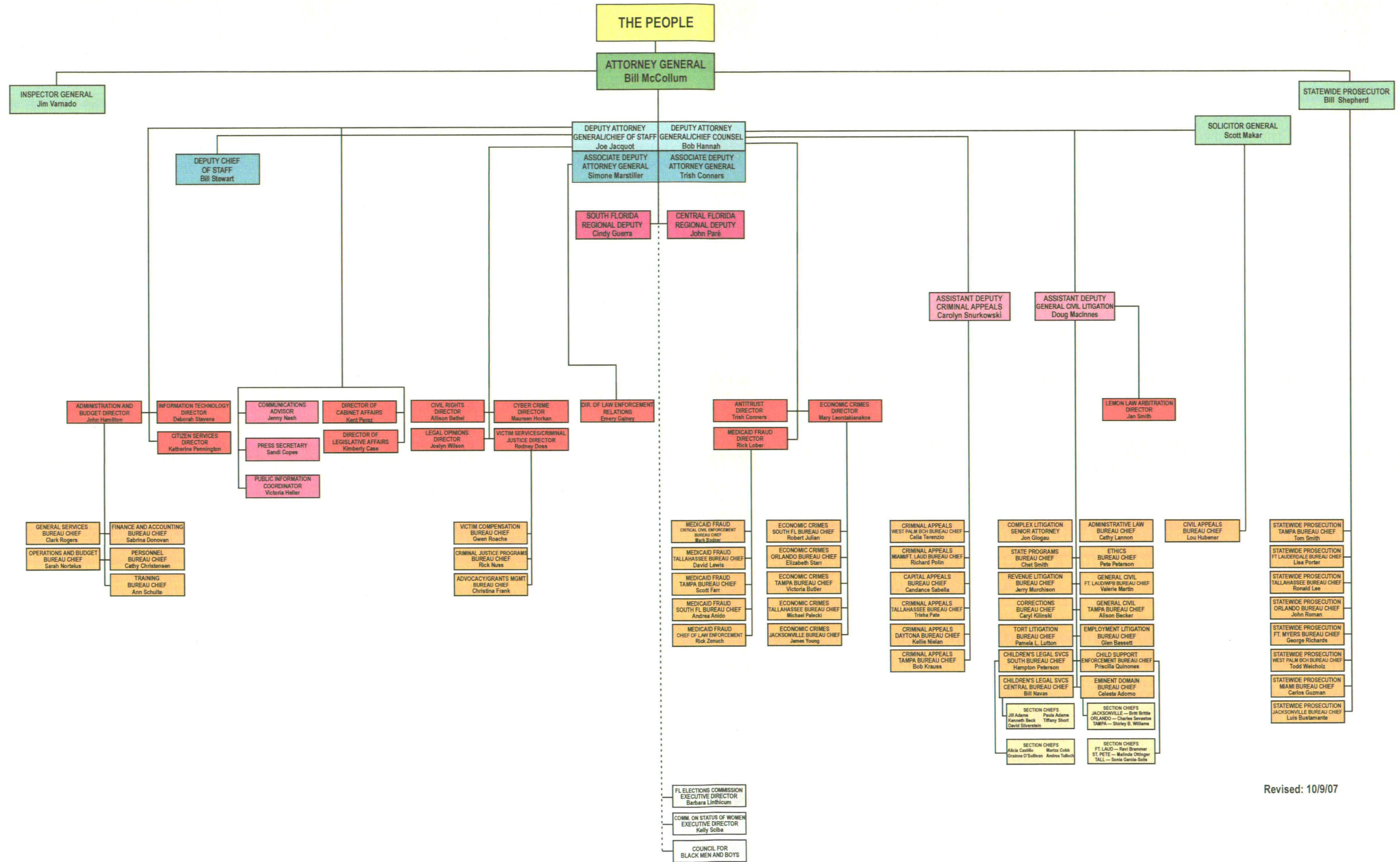
COL A03 AGY REQUEST FY 2008-09			
POS	AMOUNT	PRIORITY	CODES

LEGAL AFFAIRS/ATTY GENERAL			41000000
LEGAL AFFAIRS			4000000
TELEPHONE SYSTEM REPLACEMENT		9	4001400
<p>systems in the Tallahassee, Collins Building and Fort Lauderdale locations with an InterTel telephone system. The current systems are 10 and 11 years old, respectively, and use outdated technology. The OAG's systems are no longer made by the manufacture making replacement parts hard to locate. As components fail the agency is experiencing system down time and excessive costs for replacement parts and services.</p> <p>*****</p>			
WORKLOAD			3000000
STATEWIDE PROSECUTION - WORKLOAD		10	3000900
GENERAL REVENUE FUND.....	3.00 188,428		1000
=====			

<p>SCH VIIIA NARR 08-09 NOTES:</p> <p>Two of our largest metropolitan areas, Miami and West Palm Beach, do not have Office of Statewide Prosecution (OSP) Criminal Analysts. The addition of two Criminal Analysts will allow the prosecutors handling cases in Miami and West Palm to maximize their full potential. In addition to handling the expanding caseload of targets involved in fraud and narcotics, these two analysts will be important team members in OSP's work against gangs. The amount of data and research required to prove a criminal street gang's offender status is often times overwhelming. A criminal analyst can play an important role in these large target cases in both collating investigative resources and in assisting in lengthy trials.</p> <p>In addition to the lack of a Criminal Analyst in Miami, the Miami OSP Bureau has suffered from a support staff ratio imbalance for a number of years. While the Office maintains almost a 3:1 attorney and financial analyst/secretary ratio around the State, the Miami Bureau has one general revenue and one OPS secretary supporting a Chief and three attorneys. The increased workload burden has resulted in overtime expenses, extraordinary OPS expenses and delays in processing workload. This situation will only grow worse with the strategic shift of a prosecutor FTE to this understaffed metropolitan Bureau.</p> <p>*****</p>			
TOTAL: LEGAL AFFAIRS/ATTY GENERAL			41000000
BY FUND TYPE			
GENERAL REVENUE FUND	1,663,928		1000
TRUST FUNDS	1,496,914		2000

TOTAL POSITIONS.....	3.00		
TOTAL DEPARTMENT.....	3,160,842		
=====			

STATE OF FLORIDA
OFFICE OF THE ATTORNEY GENERAL



LEGAL AFFAIRS, DEPARTMENT OF, AND ATTORNEY GENERAL					FISCAL YEAR 2005-06		
SECTION II: BUDGET			OPERATING		FIXED CAPITAL OUTLAY		
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT			167,983,532		0		
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)			6,150,208		0		
FINAL BUDGET FOR AGENCY			174,133,840		0		
SECTION III: ACTIVITIES & MEASURES			FTE	Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)			137.50				0
Lemon Law * Number of Arbitration Hearings Conducted			19.00	1,084	1,511.68	1,638,658	
Child Support Enforcement * Number of final orders obtained representing the Department of Revenue in child support enforcement proceedings.			114.00	62,366	124.68	7,775,591	
Antitrust * Number of cases enforcing provisions of the Antitrust Act			24.00	77	25,035.60	1,927,741	
Racketeer Influenced And Corrupt Organization (rico)/ Consumer Fraud * Cases enforcing the Racketeer Influenced and Corrupt Act and Unfair and Deceptive Trade Practices Act.			67.50	215	41,209.82	8,860,111	
Commission On Ethics Prosecutions * Number of cases prosecuted before the Florida Commission on Ethics			3.00	125	2,559.71	319,964	
Open Government Mediation * Number of cases settled or mediated			2.00	101	2,176.61	219,838	
Medicaid Fraud Control * Number of cases investigated involving Medicaid fraud activities			232.00	1,766	11,338.09	20,023,074	
Children's Legal Services * Number of cases representing the Department of Children and Families in juvenile dependency and termination of parental rights proceedings			118.50	38,268	228.35	8,738,548	
Civil Rights * Number of cases investigated and prosecuted involving violations of civil rights			8.00	58	10,212.00	592,296	
Solicitor General * Number of cases			15.50	498	3,036.69	1,512,272	
Opinions * Number of Opinions Issued			6.00	307	1,510.12	463,608	
Cabinet Support Services * Number of Cabinet Meetings			3.00	20	14,743.30	294,866	
Eminent Domain * Cases representing the Department of Transportation and other government agencies in eminent domain proceedings.			42.50	1,276	1,729.89	2,207,334	
Sexual Predator Civil Commitment Appeals * Number of cases			7.00	293	901.32	264,087	
Non-capital Criminal Appeals * Number of cases - non-capital appellate litigation			153.00	17,336	820.36	14,221,775	
Capital Appeals * Number of cases - capital appellate litigation			29.00	202	13,630.99	2,753,459	
Administrative Law * Number of cases			35.00	2,492	921.76	2,297,029	
Tax Law * Number of cases enforcing, defending and collecting tax assessments			17.50	1,270	975.70	1,239,138	
Civil Litigation Defense Of State Agencies * Number of cases defending the state and its agents in litigation of appellate, corrections, employment, state programs and tort.			146.00	2,015	4,208.96	8,481,049	
Grants-victims Of Crime Advocacy * Number of victims served through grants.			9.00	214,582	106.96	22,952,333	
Victim Notification * Number of appellate services provided			26.00	6,818	396.16	2,701,006	
Victim Compensation * Number of victim compensation claims paid			46.00	24,701	1,062.65	26,248,413	
Minority Crime Prevention Programs * Number of crime prevention programs assisted			1.00	5	1,417,746.00	7,088,730	
Grants-crime Stoppers * Number of crime stopper agencies assisted			1.00	26	160,344.25	4,489,639	
Crime Prevention/Training * Number of people attending training			6.00	4,799	156.48	750,944	
Investigation And Prosecution Of Multi-circuit Organized Crime-drugs * Annual volume of Investigations handled			4.00	351	111.40	39,101	
Investigation And Prosecution Of Multi-circuit Organized Crime * Annual volume of Investigations handled/financial assessments			67.00	747	9,801.73	7,321,894	
Prosecution Of Violations Of The Florida Election Code * Number of prosecutions handled.			14.00	274	4,942.94	1,354,365	
TOTAL			1,354.00			156,776,863	
SECTION III: RECONCILIATION TO BUDGET							
PASS THROUGHS							
TRANSFER - STATE AGENCIES							
AID TO LOCAL GOVERNMENTS							
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS							
OTHER							
REVERSIONS			17,357,038				
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)			174,133,901				
SCHEDULE XI: AGENCY-LEVEL UNIT COST SUMMARY							

SCHEDULE XI: AGENCY-LEVEL UNIT COST SUMMARY

- (1) Some activity unit costs may be overstated due to the allocation of double budgeted items.
- (2) expenditures associated with Executive Direction, Administrative Support and Information Technology have been allocated based on FTE. Other allocation methodologies could result in significantly different unit costs per activity.
- (3) Information for FCO depicts amounts for current year appropriations only. Additional information and systems are needed to develop meaningful FCO unit costs.
- (4) Final Budget for Agency and Total Budget for Agency may not equal due to rounding.

ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8: _____

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8: _____

THE FOLLOWING STATEWIDE ACTIVITIES (ACT0010 THROUGH ACT0490) HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND SHOULD NOT:

*** NO ACTIVITIES FOUND ***

THE FCO ACTIVITY (ACT0210) CONTAINS EXPENDITURES IN AN OPERATING CATEGORY AND SHOULD NOT:

(NOTE: THIS ACTIVITY IS ROLLED INTO EXECUTIVE DIRECTION, ADMINISTRATIVE SUPPORT AND INFORMATION TECHNOLOGY)

*** NO OPERATING CATEGORIES FOUND ***

THE FOLLOWING ACTIVITIES DO NOT HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND ARE REPORTED AS 'OTHER' IN SECTION III:

(NOTE: 'OTHER' ACTIVITIES ARE NOT 'TRANSFER-STATE AGENCY' ACTIVITIES OR 'AID TO LOCAL GOVERNMENTS' ACTIVITIES.

ALL ACTIVITIES WITH AN OUTPUT STANDARD (RECORD TYPE 5) SHOULD BE REPORTED IN SECTION II.)

*** NO ACTIVITIES FOUND ***

TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 41

FINAL BUDGET FOR AGENCY (SECTION I):

TOTAL BUDGET FOR AGENCY (SECTIONS II + III):

EXPENDITURES

174,133,840

174,133,901

FCO

DIFFERENCE:

(MAY NOT EQUAL DUE TO ROUNDING)

61-

PGENLP02 LAS/PBS SYSTEM
BUDGET PERIOD: 1998-2009
STATE OF FLORIDA

VERIFY ACTUAL PRIOR YEAR AUDIT
(A36 = A01)

SP 30 10/11/2007 11:07 PAGE: 1

GENERIC REPORT

BUDGET ENTITY	PROGRAM COMPONENT	APPROP CAT	FUND	A01-A36 ALL FUNDS	A01-A36 FTE
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*** NO RECORDS SELECTED FOR REPORTING ***

*** END OF REPORT ***
