

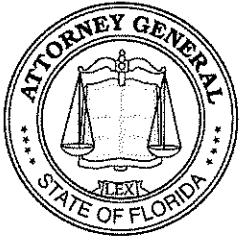
Legislative Budget Request

FY 2014-15



Department of Legal Affairs Office of the Attorney General Department Level Exhibits and Schedules

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



OFFICE OF THE ATTORNEY GENERAL

Department of Legal Affairs
Plaza Level 01, The Capitol
Tallahassee, FL 32399-1050
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PAM BONDI
ATTORNEY GENERAL
STATE OF FLORIDA

Legislative Budget Request

Department of Legal Affairs

October 15, 2013

Jerry L. McDaniel, Director
Office of Policy and Budget
Executive Office of the Governor
1701 Capitol
Tallahassee, Florida 32399-0001

JoAnne Leznoff, Staff Director
House Appropriations Councils
221 Capitol
Tallahassee, Florida 32399-1300

Mike Hansen, Staff Director
Senate Appropriations Committee
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Legal Affairs is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2014-15 Fiscal Year. This submission has been approved by Attorney General Pam Bondi.

Sincerely,

John L. Hamilton
Director of Administration

Department Level Exhibits and Schedules



Schedule VII

Agency Litigation Inventory

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:	Board of Trustees of the Internal Improvement Trust Fund		
Contact Person:	Jim Peters	Phone Number:	414-3808
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Steven R. Andrews v. Governor Rick Scott, Attorney General Pam Bondi, Chief Financial Officer Jeff Atwater, and Commissioner Adam Putnam, as the Board of Trustees for the Internal Improvement Trust Fund		
Court with Jurisdiction:	2nd Jud. Cir.		
Case Number:	2012 CA 000859		
Summary of the Complaint:	Plaintiff seeks declaratory judgment re: his ability to purchase property for which the Board of Trustees have a right of first refusal.		
Amount of the Claim:	Potential attorney's fees		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	57.105 claim pending		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" 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:	OAG		
Contact Person:	Jon Glogau	Phone Number:	414-3817
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Stephen D. Basford d/b/a Basford Farms v. State of Florida		
Court with Jurisdiction:	14th Jud. Cir.		
Case Number:	10-45-CA		
Summary of the Complaint:	Art. X, sec. 21, Fla. Const. prohibits cruel confinement of pigs during pregnancy. Plaintiff alleges a compensable "Taking" of his pig farm arising from Art. X, sec. 21.		
Amount of the Claim:	\$505,000.00 + attorney fees, costs, and statutory interest		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	Motion for re-hearing at the 1st DCA denied; plaintiff's motion for fees and costs 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:	Department of Environmental Protection		
Contact Person:	West Gregory	Phone Number:	(850) 245-2542
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Beach Group Investments, LLC v. State of Florida Department of Environmental Protection		
Court with Jurisdiction:	19 th Judicial Circuit		
Case Number:	2011-CA-702		
Summary of the Complaint:	Plaintiff landowner/developer seeks inverse condemnation of 2.1 acre beachfront parcel in St. Lucie County.		
Amount of the Claim:	\$10.6 million plus statutory interest and attorney’s fees		
Specific Statutes or Laws (including GAA) Challenged:	Constitutional takings claim		
Status of the Case:	Bench trial on liability held in Ft. Pierce April 23-26, 2013. Awaiting ruling.		
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:	Department of Corrections		
Contact Person:	Jon Sanford	Phone Number:	(850) 717-3605
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	William H. Benson and Joann Benson v. State of Florida Department of Corrections		
Court with Jurisdiction:	2nd Judicial Circuit		
Case Number:	2013-CA-502		
Summary of the Complaint:	Breach of lease against the Department of Corrections for breaking lease on less than 5000 sq. ft in Palm Bay.		
Amount of the Claim:	\$750,000		
Specific Statutes or Laws (including GAA) Challenged:	Contract/lease dispute		
Status of the Case:	Answer filed, 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).	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:	Department of Corrections		
Contact Person:	Jon Sanford	Phone Number:	(850) 717-3605
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Blairstone Delaware, LLC, a Delaware Limited Liability Company v. State of Florida Department of Corrections		
Court with Jurisdiction:	2nd Judicial Circuit		
Case Number:	2012-CA-4007		
Summary of the Complaint:	Breach of lease against the Department of Corrections for breaking lease on over 200k sq. ft. on Blairstone Road in Tallahassee.		
Amount of the Claim:	\$25,000,000		
Specific Statutes or Laws (including GAA) Challenged:	Contract/lease dispute		
Status of the Case:	Motion for Summary Judgment scheduled for hearing October 15, 2013.		
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:	Department of Legal Affairs		
Contact Person:	Jon Whitney	Phone Number:	(850) 414-3672
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<p>Mark J. Cuyler, Plaintiff</p> <p>v.</p> <p>Pamela Jo Bondi, Phillip P. Quaschnick, and State of Florida, Defendants.</p>		
Court with Jurisdiction:	Orange County Circuit Court		
Case Number:	2012-CA-10628		
Summary of the Complaint:	<p>In his complaint, Plaintiff alleges that Defendants violated his due process rights under the Fourteenth Amendment to the U.S. Constitution, pursuant to 42 U.S.C. § 1983, by failing to prosecute and instead defending certain individuals who have violated some unspecified law. The referenced individuals are the Honorable Jon S. Wheeler, Clerk of the Court for the First District Court of Appeal, the Honorable Lisa Munyon, the Honorable Robert Pleus and the Honorable Thomas Kirkland, District Court Judges for the Ninth Judicial Circuit. Plaintiff claims, erroneously, that Defendants have referred to Plaintiff as a “slave” in their pleadings and have threatened Plaintiff to drop his lawsuit against state officials. Plaintiff further alleges that because he is pro se, Attorney General Bondi has intentionally and willfully failed to prosecute the law firm of Watson P.A., and Aurora Loan Services for foreclosure fraud, even though she has prosecuted them in the past. Plaintiff seeks \$5,000,000 in compensatory damages each from Attorney General Bondi and Assistant Attorney General Phillip Quaschnick, unspecified punitive damages, and unspecified injunctive relief.</p>		
Amount of the Claim:	\$10,000,000.00.		
Specific Statutes or Laws (including GAA) Challenged:	Not applicable.		

Status of the Case:	Defendants' Motion to Dismiss Complaint and Alternative Motion for Summary Judgment (Filed by: Jon Whitney)(8/1/2012); Plaintiff's Notice requesting recusal of of Circuit Judge Thomas A. Mihok (filed 4/8/2013) and Plaintiff's Motion for Hearing (filed 4/8/2013).	
Who is representing (of record) the state in this lawsuit? Check all that apply.	X	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 Applicable.	

Office of Policy and Budget – July 2013

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:	First District Court of Appeal		
Contact Person:	Phillip P. Quaschnick, Esq.	Phone Number:	850-414-3671
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Mark J. Cuyler v. Jon S. Wheeler, Judge Robert Benton, and State of Florida		
Court with Jurisdiction:	2nd Judicial Cir.		
Case Number:	2012-CA-570		
Summary of the Complaint:	Frivolous complaint against Jon Wheeler, Clerk of the First DCA and Chief Judge Benton for the Clerk issuing a court order dismissing Pl's appeal		
Amount of the Claim:	\$10,000,000.00		
Specific Statutes or Laws (including GAA) Challenged:	none		
Status of the Case:	Court granted extension of time to respond to amended complaint until Pl. serves Judge Benton		
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).	N/A		

Schedule VII: Agency Litigation Inventory

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Agency:	State of Florida and Florida Court Administrator		
Contact Person:	Asst. Attorney General Phillip P. quaschnick	Phone Number:	850-414-3671
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Mark Cuyler v. Thomas D. Hall, Clerk of the Court and State of Florida		
Court with Jurisdiction:	Florida Second Judicial Circuit		
Case Number:	2012-CA-2662		
Summary of the Complaint:	Frivolous pro se complaint, in which Cuyler alleges that the Clerk of the Court for the Florida Supreme Court violated Cuyler’s civil rights by issuing procedural orders culminating in dismissal of Cuyler’s appeal the First District Court of Appeals dismissal of an appeal by Cuyler’s corporation.		
Amount of the Claim:	\$10,000,000.00		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	complaint served		
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:	Department of Highway Safety and Motor Vehicles, Department of Law Enforcement		
Contact Person:	Jason Vail	Phone Number:	414-3663
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Ela v. Orange County Sheriff’s Office, et al.		
Court with Jurisdiction:	U.S. District Court, Middle District of Florida		
Case Number:	6:13-CV-491-Orl-28-KRS		
Summary of the Complaint:	That officials of DHSMV and FDLE released the plaintiffs’ driver information without complying with the Driver Privacy Protection Act		
Amount of the Claim:	\$1,000,000		
Specific Statutes or Laws (including GAA) Challenged:	18 U.S.C. ss. 2724 et seq.		
Status of the Case:	Pending on motion to dismiss.		
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:	Department of Highway Safety and Motor Vehicles, Department of Law Enforcement		
Contact Person:	Jason Vail	Phone Number:	414-3663
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Foudy v. Saint Lucie County Sheriff’s Office, et al.		
Court with Jurisdiction:	U.S. District Court, Southern District of Florida		
Case Number:	2:12-cv-14462		
Summary of the Complaint:	That officials of DHSMV and FDLE released the plaintiffs’ driver information without complying with the Driver Privacy Protection Act		
Amount of the Claim:	\$1,000,000		
Specific Statutes or Laws (including GAA) Challenged:	18 U.S.C. ss. 2724 et seq.		
Status of the Case:	Pending on motion to dismiss.		
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:	Department of Economic Opportunity		
Contact Person:	Sherry Spiers	Phone Number:	850-717-8529
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Galleon Bay Corporation, a Florida corporation, v. Board of Commissioners of Monroe County, Florida and State of Florida		
Court with Jurisdiction:	16 th Judicial Circuit		
Case Number:	CAK-02-595		
Summary of the Complaint:	Landowner seeks inverse condemnation of 12 parcel subdivision on No Name Key.		
Amount of the Claim:	\$ 6,000,000 plus statutory interest and attorney’s fees		
Specific Statutes or Laws (including GAA) Challenged:	Constitutional claim		
Status of the Case:	Case has been active since 2002 and has had four trips to the 3 rd DCA. Most recent activity was reversal of trial court decision finding no liability and remand with order to value property.		
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).	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:	Carrol Cherry	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. State of Florida Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	07-2761		
Summary of the Complaint:	<p>The case involves whether American Airlines (AA) is entitled to a refund of tax paid on transient accommodations rentals, when those accommodations were rented pursuant to an agreement that covered a time period in excess of six months and whether taxpayer is entitled to a refund of taxes paid on hotel rooms at which it has resided continuously for greater than six months without a written lease. AA also challenges Florida Administrative Code Rule 12A-1.061 (15) as an invalid exercise of delegated legislative authority.</p>		
Amount of the Claim:	\$616,458.00		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	<p>A hearing on AA’s motion for summary judgment was held on June 25, 2013.</p> <p>AA’s main argument in its motion for partial summary was that pursuant to its written agreements with hotels for the rental of rooms, American is entitled to an exemption under section 212.03(4), Florida Statutes, on the basis of six months of continuous rental “at any one hotel.” In other words, AA contended the statute exempts all rooms from tax once it satisfies, what it believes, is the statutory requirement of occupying a particular hotel for longer than six months.</p> <p>The Department filed a response in opposition to AA’s motion for partial summary judgment and maintained that Section 212.03(1) and</p>		

	<p>(4), Florida Statutes, only provides an exemption to any who “reside[s] continuously longer than 6 months” in any room “at any one hotel.” The Department argued that the calculation of the amount of refund due is a matter of simple arithmetic that necessitates the use of the lowest number of rooms. Thus, AA is only entitled to a refund for the tax on the lowest (or minimum) number of rooms continuously rented during the previous six month period at a particular hotel.</p> <p>At the hearing, the trial court denied AA’s motion. No final hearing date has yet 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).		

Office of Policy and Budget – July 2013

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
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>Arnold Transportation Services, Inc. v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	10-3144		

<p>Summary of the Complaint:</p>	<p>This case involves a challenge by the taxpayer (Arnold) to the Department’s refund denial of motor fuel tax for the tax period of 09-01-05 through 09-30-08. Arnold is a common carrier engaged in interstate commerce. Arnold purchases undyed diesel fuel in Florida. Arnold filed a timely refund claim pursuant to Section 212.08(9)(b), Florida Statutes, which authorizes a carrier to pay sales tax on certain Florida purchases based on an apportionment factor. Arnold applied the apportionment factor to the fuel taxes it paid on undyed diesel fuel it used in interstate commerce. Arnold alleges that for a portion of the undyed diesel fuel it has purchased it pays sales tax, and, therefore, it is subject to the refund provided for in Section 212.08(9)(b), Florida Statutes. <u>See also</u> Fla. Admin. Code R. 12A-1.059 and Section 206.87(1)(e), Fla. Stat.</p> <p>This case is similar to <u>U.S. Xpress, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-2974, Second Judicial Circuit; <u>Star Transportation, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3140, Second Judicial Circuit; <u>Total Transportation of Mississippi, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3141, Second Judicial Circuit; <u>Southern Refrigerated Transport, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3142, Second Judicial Circuit; and <u>Covenant Transport, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3143, Second Judicial Circuit. See Agency Litigation Inventory reports, above and below, for <u>U.S. Xpress, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-2974, Second Judicial Circuit; <u>Star Transportation, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3140, Second Judicial Circuit; <u>Total Transportation of Mississippi, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3141, Second Judicial Circuit; <u>Southern Refrigerated Transport, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3142, Second Judicial Circuit; and <u>Covenant Transport, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3143, Second Judicial Circuit.</p> <p>This case is also similar to <u>Sunco Carriers, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-7605, Tenth Judicial Circuit. See Agency Litigation Inventory report, below, for <u>Sunco Carriers, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-7605, Tenth Judicial Circuit.</p>
<p>Amount of the Claim:</p>	<p>\$449,981 refund claim, plus accrued interest.</p>
<p>Specific Statutes or Laws (including GAA) Challenged:</p>	<p>None</p>
<p>Status of the Case:</p>	<p>The parties are engaged in discovery. No trial date has yet been set in this case.</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).		

Office of Policy and Budget – July 2013

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
Agency:	Office of the Attorney General		
Contact Person:	Angel Eason	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Aspen Staff Leasing Inc. v. Department of Economic Opportunity Office of the Director</u>		
Court with Jurisdiction:	Department of Economic Opportunity, Reemployment Assistance Program Appeals		
Case Number:	2012-64413R		
Summary of the Complaint:	<p>The issues in this unemployment compensation tax case are:</p> <ol style="list-style-type: none"> 1. Whether the Department is required to accept amended reemployment tax reports from the employer; 2. Whether petitioner's reemployment tax rate was properly recalculated by the Department of Economic Opportunity (Department) after the transfer of employees between the taxpayer (Aspen) related entities (AMS); and 3. Whether the effective date for the recalculated tax rate is proper; <p>Section 443.131(3)(g), Florida Statutes, (2010) provides that upon the transfer of unemployment experience or acquisition of a business the</p>		

	<p>reemployment compensation tax rates of both employers “shall be recalculated.” The taxpayer and AMS shared common ownership, management, and/or control at the time the employees assigned to work for the client companies of AMS were transferred from the payroll of AMS to the payroll of Aspen. Under these circumstances, section 443.131(3)(g), Florida Statutes, requires “the unemployment experience attributable to the transferred trade or business” be transferred from AMS to Aspen, the employer to whom the business is so transferred.</p> <p>On or about January 4, 2010, employees assigned to client companies of AMS were transferred to Aspen. Aspen claims that the transfer of the employees from AMS to Aspen was due to a computer coding error. AMS and Aspen filed amended reports to move those transferred employees back to AMS. The Department declined to accept those amended reports.</p> <p>When the conditions of section 443.131(3)(g)1.a., Florida Statutes, are met, the Department is required under that statute to recalculate the rates of both employers, and the effective date for the recalculated tax rate would be the “beginning of the calendar quarter immediately following the date of the transfer of the trade or business unless the transfer occurred on the first day of a calendar quarter, in which case the rate shall be recalculated as of that date.” The effective date for the recalculated tax rate of Aspen was made effective January 4, 2010.</p> <p>The amount in controversy is about \$442,000 for tax years 2010 and 2011 if the Department of Economic Opportunity DEO determines that the recalculated tax rate is correct. The amount will affect subsequent amount in controversy (i.e., for 2012, 2013, etc.).</p>
Amount of the Claim:	In excess of \$442,000
Specific Statutes or Laws (including GAA) Challenged:	None
Status of the Case:	A final hearing was held on July 29, 2013. The parties must submit their Proposed Findings of Fact and Conclusions of Law by September 12, 2013.
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).	

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Agency:	Office of the Attorney General		
Contact Person:	Carrol Cherry	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Astro Telecommunications, Inc. v. The Florida Department of Revenue</u>		
Court with Jurisdiction:	Division of Administrative Hearings (DOAH)		
Case Number:	9-6056		
Summary of the Complaint:	<p>This case involves the Department’s assessment of communication services tax resulting from an audit of the taxpayer’s business for the years 2004-2006. The taxpayer provides wiring, equipment, maintenance, and connection for multifamily housing complexes to access DirecTV. The taxpayer challenged a notice of decision, which sustained a communications services tax assessment.</p> <p>The taxpayer contends its charges are solely for "installation or maintenance of wiring and equipment," which would be exempt from communications services tax.</p> <p>The Department contends that the taxpayer's charges are for "transmission, conveyance, or routing of voice, data, audio, video, or any other information or signals. . . to a point, or between or among points . . .," which would be subject to tax. The case is likely to hinge on discovery clarifying the nature of the services taxpayer provides.</p>		
Amount of the Claim:	\$60,000.00 (Plus potential precedential impact in an unknown amount.)		
Specific Statutes or Laws (including GAA) Challenged:	None		

Status of the Case:	The Department filed an unopposed motion to close file without prejudice to reopening the case at a later date, or alternative Motion to continue hearing and to extend the deadlines in order of prehearing instructions. The Administrative Law Judge granted the Department's unopposed motion and entered an order closing the file. After the Department moved to reopen the case, Petitioner's counsel moved twice to withdraw from the case which the Administrative Law Judge denied. The Department has served discovery. No trial date has yet been set in this case.	
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).		

Office of Policy and Budget – July 2013

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.</i>			
Agency:	Office of the Attorney General		
Contact Person:	Jeffrey Dikman	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Bonaventure Partners, LLC v. The Florida Department of Revenue</u>		
Court with Jurisdiction:	Division of Administrative Hearings (DOAH)		
Case Number:	11-3161		
Summary of the Complaint:	<p>This case involves a challenge by the taxpayer (Bonaventure) against an assessment of sales and use taxes issued by the Department. The issues in the petition are set forth below.</p> <p>1. Whether the Notice of Proposed Assessment was an "assessment" sufficient for purposes of an agreement to extend the statute of</p>		

	<p>limitations otherwise imposed by Section 95.091, Florida Statutes.</p> <p>2. Whether various agreements entered into by Bonaventure are agreements for services rendered or are for the lease or license to use real property, and therefore taxable.</p> <p>3. Whether the purchase of certain software licenses for use by the golf course are the purchase of tangible personal property, and therefore taxable, or, rather, such purchase is the purchase of services or intangible personal property, and therefore not taxable.</p>
Amount of the Claim:	\$476,563.85
Specific Statutes or Laws (including GAA) Challenged:	None
Status of the Case:	The parties settled the case in May, 2013 with the Department receiving \$50,000.
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).	

Office of Policy and Budget – July 2013

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
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>Cabot Golf CL-PP LeaseCo LLC v. Florida Department of Revenue</u>		
Court with Jurisdiction:	Division of Administrative Hearings		

Case Number:	13-1632	
Summary of the Complaint:	This case involves a sales and use tax assessment in which the taxpayer contests whether the rent paid on a real property lease, can be refuted based on available supporting documentation.	
Amount of the Claim:	\$528,705.85	
Specific Statutes or Laws (including GAA) Challenged:	None	
Status of the Case:	The parties are engaged in discovery. No final hearing date has yet been set in this case.	
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).		

Office of Policy and Budget – July 2013

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
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. Florida Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		

Case Number:	9-2205
Summary of the Complaint:	<p>This is an action contesting the Department's application of insurance premium tax pursuant to Section 624.509, Florida Statutes, for calendar year 2006. The issue in the case is whether insurance premium tax for title insurance companies is based upon the gross premiums charged to customers, or upon the portion of the gross premiums which is remitted to the insurance carriers after payment of the title insurance agent's commission.</p> <p>The taxpayer (Chicago Title) is domiciled in California and writes title insurance coverage in Florida. See Section 627.7711(2), Fla. Stat. Chicago Title's agents collect 100% of the amount charged to the insured and remit 30% to the carrier, Chicago Title (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 Chicago Title claims to be a commission.</p> <p>This case is similar to <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3539, Second Judicial Circuit; and <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1669, Second Judicial Circuit. See Agency Litigation Inventory Reports, above, for <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3539, Second Judicial Circuit; and <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1669, Second Judicial Circuit.</p> <p>This case is also similar to <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case nos. 07-2894, 09-1708, 10-3540, and 11-1671, Second Judicial Circuit, and <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case nos. 10-3539 and 11-1669, Second Judicial Circuit. See Agency Litigation Inventory Reports for <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 07-2894; <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u> case no. 09-1708; <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3540; and <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1671, below.</p> <p>In addition, this case is also similar to the following cases: <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3541, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3537, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-2204, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1707, Second Judicial Circuit, and <u>Ticor Title Insurance Company v. State of Florida, Department of Revenue</u>, case No. 06-111, Second Judicial Circuit, consolidated with <u>Title Insurance Company v. Florida Department of Revenue</u>, case No. 05-695, Second Judicial Circuit. See</p>

	Agency Litigation Reports for <u>Ticor Title Insurance Company v. Florida Department of Revenue</u> , case no. 10-3541, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u> , case no. 10-3537, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u> , case no. 09-2204, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u> , case no. 09-1707, Second Judicial Circuit, and <u>Ticor Title Insurance Company v. State of Florida, Department of Revenue</u> , case No. 06-111, Second Judicial Circuit, consolidated with <u>Title Insurance Company v. Florida Department of Revenue</u> , case No. 05-695, Second Judicial Circuit, below.
Amount of the Claim:	Refund claim in the amount of \$571,678.30
Specific Statutes or Laws (including GAA) Challenged:	None
Status of the Case:	The Department filed its answer and affirmative defenses to the taxpayer's complaint. The trial court granted the taxpayer's motion to stay, pending the outcome of the "Test case," <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u> , case no. 9-1708 (<u>Fidelity 9-1708</u>), which the parties agreed to decide the outcome of the case. Please see Agency Litigation Inventory report for <u>Fidelity 9-1708</u> , below.
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).	

Office of Policy and Budget – July 2013

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.</i>			
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. Florida Department of Revenue</u>
Court with Jurisdiction:	Second Judicial Circuit
Case Number:	10-3539
Summary of the Complaint:	<p>This is an action contesting the Department's application of insurance premium tax pursuant to Section 624.509, Florida Statutes, for calendar year 2010. The issue in the case is whether insurance premium tax for title insurance companies is based upon the gross premiums charged to customers, or upon the portion of the gross premiums which is remitted to the insurance carriers after payment of the title insurance agent's commission.</p> <p>The taxpayer (Chicago Title) is domiciled in California and writes title insurance coverage in Florida. See Section 627.7711(2), Fla. Stat. Chicago Title's agents collect 100% of the amount charged to the insured and remit 30% to the carrier, Fidelity (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 Fidelity claims to be a commission.</p> <p>This case is similar to <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case nos. 09-2205, Second Judicial Circuit; and <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1669, Second Judicial Circuit. See Agency Litigation Inventory Reports, above, for <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-2205, Second Judicial Circuit; and <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1669, Second Judicial Circuit.</p> <p>This case is also similar to <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case nos. 07-2894, 09-1708, 10-3540, and 11-1671, Second Judicial Circuit, and <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case nos. 10-3539 and 11-1669, Second Judicial Circuit. See Agency Litigation Inventory Reports for <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 07-2894; <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u> case no. 09-1708; <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3540; and <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1671, below.</p> <p>In addition, this case is also similar to the following cases: <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case</p>

	<p>no. 10-3541, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3537, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-2204, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1707, Second Judicial Circuit, and <u>Ticor Title Insurance Company v. State of Florida, Department of Revenue</u>, case No. 06-111, Second Judicial Circuit, consolidated with <u>Title Insurance Company v. Florida Department of Revenue</u>, case No. 05-695, Second Judicial Circuit. See Agency Litigation Reports for <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3541, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3537, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-2204, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1707, Second Judicial Circuit, and <u>Ticor Title Insurance Company v. State of Florida, Department of Revenue</u>, Case No. 06-111, Second Judicial Circuit, consolidated with <u>Title Insurance Company v. Florida Department of Revenue</u>, case No. 05-695, Second Judicial Circuit, below.</p>	
Amount of the Claim:	Assessment of approximately \$935,000	
Specific Statutes or Laws (including GAA) Challenged:	None	
Status of the Case:	<p>The Department filed its answer and affirmative defenses to the taxpayer's complaint. The trial court granted the taxpayer's motion to stay, pending the outcome of the "Test case," <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 9-1708 (<u>Fidelity 9-1708</u>), which the parties agreed to decide the outcome of the case. The Court granted the taxpayer's motion to file an amended complaint for which the Department has not yet responded. Please see Agency Litigation Inventory report for <u>Fidelity 9-1708</u>, below.</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:	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. Florida Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	11-1669		
Summary of the Complaint:	<p>This case involves a challenge to an assessment of insurance premium tax pursuant to Section 624.509, Florida Statutes, by the Plaintiff (Chicago Title) for calendar year 2010. The issue in the case is whether insurance premium tax for title insurance companies is based upon the gross premiums charged to customers, or upon the portion of the gross premiums which is remitted to the insurance carriers after payment of the title insurance agent's commission.</p> <p>The taxpayer (Chicago Title) is domiciled in California and writes title insurance coverage in Florida. See Section 627.7711(2), Florida Statutes. Chicago Title's agents collect 100% of the amount charged to the insured and remit 30% to the carrier, Chicago Title (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 Chicago Title claims to be a commission.</p> <p>This case is similar to <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case nos. 09-2205, Second Judicial Circuit; and <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3539, Second Judicial Circuit. See Agency Litigation Inventory Reports, above, for <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-2205, Second Judicial Circuit; and <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3539, Second Judicial Circuit.</p> <p>This case is similar to <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case nos. 07-2894, 09-1708, 10-3540, and 11-1671, Second Judicial Circuit, and <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case nos. 10-3539 and 11-1669, Second Judicial Circuit. See Agency Litigation Inventory Reports</p>		

	<p>for <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 07-2894; <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1708; <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3540; and <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1671, below.</p> <p>In addition, this case is also similar to the following cases: <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3541, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3537, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-2204, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1707, Second Judicial Circuit, and <u>Ticor Title Insurance Company v. State of Florida, Department of Revenue</u>, case No. 06-111, Second Judicial Circuit, consolidated with <u>Title Insurance Company v. Florida Department of Revenue</u>, case No. 05-695, Second Judicial Circuit. See Agency Litigation Reports for <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3541, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3537, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-2204, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1707, Second Judicial Circuit, and <u>Ticor Title Insurance Company v. State of Florida, Department of Revenue</u>, Case No. 06-111, Second Judicial Circuit, consolidated with <u>Title Insurance Company v. Florida Department of Revenue</u>, case No. 05-695, Second Judicial Circuit, below.</p>
Amount of the Claim:	\$1,680,997.67
Specific Statutes or Laws (including GAA) Challenged:	None
Status of the Case:	The Department filed its answer and affirmative defenses. The trial court granted the taxpayer’s motion to stay, pending the outcome of the “Test case,” <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u> , case no. 9-1708 (<u>Fidelity 9-1708</u>), which the parties agreed to decide the outcome of the case. Please see Agency Litigation Inventory report for <u>Fidelity 9-1708</u> , below.
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).	
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Office of Policy and Budget – July 2013

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
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>Commonwealth Land Title Insurance Company v. Florida Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	11-1670		
Summary of the Complaint:	<p>This is an action contesting the Department's application of insurance premium tax pursuant to Section 624.509, Florida Statutes, for calendar year 2010. The issue in the case is whether insurance premium tax for title insurance companies is based upon the gross premiums charged to customers, or upon the portion of the gross premiums which is remitted to the insurance carriers after payment of the title insurance agent's commission.</p> <p>The taxpayer (Commonwealth) is domiciled in Nebraska and writes title insurance coverage in Florida. See Section 627.7711(2), Fla. Stat. Commonwealth’s agents collect 100% of the amount charged to the insured and remit 30% to the carrier, Commonwealth (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 Commonwealth claims to be a commission.</p> <p>This case is similar to <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 07-2894, Second Judicial Circuit; <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1708, Second Judicial Circuit;</p>		

	<p><u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3540, Second Judicial Circuit; and <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1671, Second Judicial Circuit. See Agency Litigation Inventory Reports, for <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 07-2894, Second Judicial Circuit; <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1708, Second Judicial Circuit; <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3540; and <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1671, Second Judicial Circuit.</p> <p>This case is also similar to <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3541, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3537, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-2204, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1707, Second Judicial Circuit, and <u>Ticor Title Insurance Company v. State of Florida, Department of Revenue</u>, case No. 06-111, Second Judicial Circuit, consolidated with <u>Title Insurance Company v. Florida Department of Revenue</u>, case No. 05-695, Second Judicial Circuit. See Agency Litigation Reports for <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3541, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3537, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-2204, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1707, Second Judicial Circuit, and <u>Ticor Title Insurance Company v. State of Florida, Department of Revenue</u>, case No. 06-111, Second Judicial Circuit, consolidated with <u>Title Insurance Company v. Florida Department of Revenue</u>, case No. 05-695, Second Judicial Circuit.</p> <p>In addition, this case is also similar to the following cases: <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case nos. 09-2205, Second Judicial Circuit; <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3539, Second Judicial Circuit; and <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1669, Second Judicial Circuit. See Agency Litigation Inventory Reports, above, for <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-2205, Second Judicial Circuit; <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3539, Second Judicial Circuit; and <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1669, Second Judicial Circuit.</p>
Amount of the Claim:	\$333,567 refund claim

Specific Statutes or Laws (including GAA) Challenged:	
Status of the Case:	The Department filed its answer and affirmative defenses. The trial court granted the taxpayer's motion to stay, pending the outcome of the "Test case," <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u> , case no. 9-1708 (<u>Fidelity 9-1708</u>), which the parties agreed to decide the outcome of the case. Please see Agency Litigation Inventory report for <u>Fidelity 9-1708</u> , below.
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).	

Office of Policy and Budget – July 2013

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.</i>			
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>Coreslab Structures Tampa, Inc. v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	11-2543		
Summary of the Complaint:	The primary issue in this case is whether the manufacturing of concrete slabs, double tees, and other items at Plaintiff's facility qualifies as the manufacturing of factory-built buildings under Sections 212.06(1)(b) and 212.02(7), Florida Statutes, and more favorable tax treatment pursuant to those statutes. The Plaintiff manufactures pre-stressed		

	<p>concrete products and alleges such products constitute factory-built buildings. Plaintiff is seeking a refund for use taxes previously accrued and paid to the Department for the period of September, 2005, to September, 2008. The three issues in this case are as follows:</p> <p>(1) The Plaintiff alleges that it has overpaid accrued use tax for the refund period on plant overhead labor and payroll burden, steel fabrication labor and payroll burden, and drafting overhead and payroll burden and is thus entitled to a refund.</p> <p>(2) The Plaintiff alleges that, as a manufacturer of "factory-built buildings," it only has to pay taxes on the materials used to construct the structures, but not labor costs, pursuant to Section 212.06(1), Florida Statutes, and Florida Administrative Code Rule 12A-1.043, and is thus entitled to a refund of use taxes paid.</p> <p>(3) Whether the statute of limitations has run for the portion of the refund sought that was paid before December 2005.</p>
Amount of the Claim:	\$945,609.21 refund claim plus interest
Specific Statutes or Laws (including GAA) Challenged:	None
Status of the Case:	The Department of Revenue filed its answer and affirmative defenses. The parties are engaged in discovery. No trial date has yet been set in this case.
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).	

Office of Policy and Budget – July 2013

<p>Schedule VII: Agency Litigation Inventory</p> <p><i>For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.</i></p>			
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>Coreslab Structures Tampa, Inc. v. State of Florida, Department of Revenue</u>	
Court with Jurisdiction:	Second Judicial Circuit	
Case Number:	11-2544	
Summary of the Complaint:	<p>The primary issue in this case is whether the manufacturing of concrete slabs, double tees, and other items at Plaintiff's facility qualifies as the manufacturing of factory-built buildings under Sections 212.06(1)(b) and 212.02(7), Florida Statutes, and more favorable tax treatment pursuant to those statutes. The Plaintiff manufactures pre-stressed concrete products and alleges such products constitute factory-built buildings. Plaintiff is seeking a refund for use taxes previously accrued and paid to the Department for the period of September, 2005, to September, 2008. The two issues in this case are as follows:</p> <p>(1) Plaintiff alleges that, as a manufacturer of "factory-built buildings," it only has to pay taxes on the materials used to construct the structures, but not labor costs, pursuant to Section 212.06(1), Florida Statutes, and Florida Administrative Code Rule 12A-1.043, and is thus entitled to a refund of use taxes paid. Amount in controversy for this issue is \$787,759.76.</p> <p>(2) Whether the statute of limitations has run for the portion of the refund sought that was paid before December 2005.</p>	
Amount of the Claim:	\$787,759.76 refund claim plus interest	
Specific Statutes or Laws (including GAA) Challenged:	None	
Status of the Case:	The Department of Revenue filed its answer and affirmative defenses. The parties are engaged in discovery. No trial date has yet been set in this case.	
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).	
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Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
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>Covenant Transport, Inc. v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	10-3143		
Summary of the Complaint:	<p>This case involves a challenge by the taxpayer (Covenant Transport) to the Department’s refund denial of motor fuel tax for the tax period of 10-01-05 through 09-30-08. Covenant Transport is a common carrier engaged in interstate commerce. Covenant Transport purchases undyed diesel fuel in Florida. Covenant Transport filed a timely refund claim pursuant to Section 212.08(9)(b), Florida Statutes, which authorizes a carrier to pay sales tax on certain Florida purchases based on an apportionment factor. Covenant Transport applied the apportionment factor to the fuel taxes it paid on undyed diesel fuel it used in interstate commerce. Covenant Transport alleges that for a portion of the undyed diesel fuel it has purchased its pays sales tax, and, therefore, it is subject to the refund provided for in Section 212.08(9)(b), Florida Statutes. <u>See also Fla. Admin. Code R. 12A-1.059 and Section 206.87(1)(e), Fla. Stat.</u></p> <p>This case is similar to <u>U.S. Xpress, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-2974, Second Judicial Circuit; <u>Star Transportation, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3140, Second Judicial Circuit; <u>Total Transportation of Mississippi, Inc. v. State of Florida, Department of Revenue</u>, case no.</p>		

	<p>10-3141, Second Judicial Circuit; <u>Southern Refrigerated Transport, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3142, Second Judicial Circuit; and <u>Arnold Transportation Services, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3144, Second Judicial Circuit. See Agency Litigation Inventory reports, above and below, for <u>U.S. Xpress, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-2974, Second Judicial Circuit; <u>Star Transportation, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3140, Second Judicial Circuit; <u>Total Transportation of Mississippi, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3141, Second Judicial Circuit; <u>Southern Refrigerated Transport, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3142, Second Judicial Circuit; and <u>Arnold Transportation Services, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3144, Second Judicial Circuit.</p> <p>This case is also similar to <u>Sunco Carriers, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-7605, Tenth Judicial Circuit. See Agency Litigation Inventory report, below, for <u>Sunco Carriers, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-7605, Tenth Judicial Circuit.</p>	
Amount of the Claim:	\$510,003	
Specific Statutes or Laws (including GAA) Challenged:	None	
Status of the Case:	The parties are engaged in discovery. No trial date has yet been set in 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).		

Office of Policy and Budget – July 2013

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, who are satellite television providers, brought this tax refund claim to challenge the facial constitutionality of provisions of the communications services tax, contained in Chapters 202 and 203, Fla. Stat., pursuant to the Commerce Clause of the United States Constitution. Plaintiffs seek a judgment invalidating various provisions of the communications services tax and a refund of taxes which they collected from their customers and remitted to the Department since October 1, 2002, in an amount they estimate to exceed \$150 million. Plaintiffs allege that satellite television is an inherently "interstate" business, that cable television is an inherently local business, and that the communications services tax discriminates impermissibly against interstate satellite television by imposing a higher tax rate (10.8%) than on cable television (6.8%). <u>See</u> Section 202.12(1)(a) and (b), Fla. Stat.</p> <p>The Department argues that every federal court and every state appellate court which has considered Plaintiffs' constitutional theories has rejected those claims; satellite television and cable television are both interstate businesses so Plaintiffs' Commerce Clause arguments are inapplicable; Plaintiffs cannot state a facial challenge on any theory because the tax statutes, read <i>in pari materia</i>, actually equalize the tax burdens between satellite and cable television, and because cable television sometimes bears a higher tax rate in Florida than satellite television; and the Florida legislature had a constitutionally permissible rational basis to distinguish between satellite and cable television.</p>		
Amount of the Claim:	The refund claim exceeds \$150 million.		
Specific Statutes or Laws (including GAA) Challenged:	Section 202.12(1)(c), Fla. Stat		
Status of the Case:	This case has been consolidated with <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 (Ogborn)</u> , Case no. 05-CA-1354, Second Judicial Circuit. The parties		

	<p>have conducted extensive discovery.</p> <p>The trial court granted the Department of Revenue’s motion for consolidation, and permitted the Florida Cable Television Association to intervene as a party for all purposes.</p> <p>A hearing on the parties’ motions for summary judgment has been set for September 24, 2013. Plaintiffs' subscribers (See <u>Ogborn</u> report, below) filed a separate class action on the same theories in which they also seek refunds in excess of \$150 billion.</p>						
<p>Who is representing (of record) the state in this lawsuit? Check all that apply.</p>	<table border="1"> <tr> <td data-bbox="505 556 574 617"></td> <td data-bbox="574 556 1459 617">Agency Counsel</td> </tr> <tr> <td data-bbox="505 617 574 678">x</td> <td data-bbox="574 617 1459 678">Office of the Attorney General or Division of Risk Management</td> </tr> <tr> <td data-bbox="505 678 574 735"></td> <td data-bbox="574 678 1459 735">Outside Contract Counsel</td> </tr> </table>		Agency Counsel	x	Office of the Attorney General or Division of Risk Management		Outside Contract Counsel
	Agency Counsel						
x	Office of the Attorney General or Division of Risk Management						
	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>A. Counsel for DirecTV, Inc. and Dish Network:</p> <p>PETER O. LARSEN (peter.larsen@akerman.com) and TIMOTHY J. MCDERMOTT (timothy.mcdermott@akerman.com, mary.kryzwick@akerman.com, lynda.sluder@akerman.com);</p> <p>E. JOSHUA ROSENKRANZ(jrosenkranz@orrick.com), JEREMY KUDON (jkudon@orrick.com), RICHARD MARK (rmark@orrick.com), and KELLY M. DALEY (kdaley@orrick.com);</p> <p>FRANK D. RORIE (frorie@orrick.com);</p> <p>B. Counsel for Marcus Ogborn & Patricia Ogborn:</p> <p>STACY BARNETT (barnettlawfirm@gmail.com, sbarnett@barnettlawfirmnpc.com, rachele_mckenzie@yahoo.com);</p> <p>JOEL L. TERWILLIGER (joelterwilliger_attorney@yahoo.com);</p> <p>C. Counsel for Florida Cable Telecommunications Ass'n:</p> <p>ERIC S. TRESH (Eric.Tresh@sutherland.com, Melissa.bragg@sutherland.com), AMELIA TOY RUDOLPH (Amelia.Rudolph@sutherland.com, michelle.yearling-williams@sutherland.com), and JOSHUA A. MAYES (Joshua.Mayes@sutherland.com, Phyllis.white@sutherland.com); ZACHARY ATKINS (Zachary.atkins@sutherland.com, rather.white@sutherland.com) and</p> <p>DAVID KONUCH (dkonuch@fcta.com, marthaj@fcta.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:	John Mika	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Envirofocus Technologies, LLC v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	12-442		
Summary of the Complaint:	This case involves an action to contest the Department’s refund denial. The primary issue in this case is whether Envirofocus Technologies, LLC’s (“EFT”) rentals of uniforms and other linen items, rentals of equipment, and purchases of liquid oxygen are exempt from sales and use tax under the provisions of Section 212.051, Florida Statutes, because they are primarily used for the control or abatement of pollution or contaminants in the manufacturing, processing, compounding, or producing for sale items of tangible personal property.		
Amount of the Claim:	\$142,741.00 refund claim		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	The parties are engaged in discovery. No trial date has yet been set. This case is similar to <u>Envirofocus Technologies, LLC v. State of Florida, Department of Revenue</u> , case no. 12-4173, Second Judicial Circuit. Please see Agency Litigation Inventory report for <u>Envirofocus Technologies, LLC v. State of Florida, Department of Revenue</u> , case no. 12-4173, Second Judicial Circuit, below.		
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).	
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Office of Policy and Budget – July 2013

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
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>Envirofocus Technologies, LLC v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	12-4173		
Summary of the Complaint:	This case sales and use tax assessment case involves two issues. The first issue is whether Envirofocus Technologies, LLC’s (“EFT”) purchases of machinery and equipment are exempt from sales and use tax under the provisions of s. 212.051, Florida Statutes, as primarily used for the control or abatement of pollution or contaminants in the manufacturing, processing, compounding, or producing for sale items of tangible personal property. The second issue is the low-sulfur furnace coke purchased and used by EFT in the smelting process is subject to sales and use tax.		
Amount of the Claim:	\$455,885.94		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	The Department has answered EFT’s complaint. No trial date has yet been set. This case is similar to <u>Envirofocus Technologies, LLC v. State of Florida, Department of Revenue</u> , case no. 12-442, Second Judicial Circuit. Please see Agency Litigation Inventory report for <u>Envirofocus Technologies, LLC v. State of Florida, Department of Revenue</u> , case no. 12-442, Second Judicial Circuit, above.		

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).		

Office of Policy and Budget – July 2013

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
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 v. Florida Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	07-2894		
Summary of the Complaint:	<p>This is an action contesting the Department's application of insurance premium tax pursuant to Section 624.509, Florida Statutes, for calendar year 2006. The issue in the case is whether insurance premium tax for title insurance companies is based upon the gross premiums charged to customers, or upon the portion of the gross premiums which is remitted to the insurance carriers after payment of the title insurance agent's commission.</p> <p>The taxpayer (Fidelity) is domiciled in California and writes title insurance coverage in Florida. See Section 627.7711(2), Fla. Stat. Fidelity’s agents collect 100% of the amount charged to the insured and remit 30% to the carrier, Fidelity (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 Fidelity claims to be a commission.</p>		

This case is similar to Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 09-1708, Second Judicial Circuit; Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 10-3540, Second Judicial Circuit; and Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 11-1671, Second Judicial Circuit. See Agency Litigation Inventory Reports, for Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 09-1708, Second Judicial Circuit; Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 10-3540; and Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 11-1671, Second Judicial Circuit.

This case is also similar to Chicago Title Insurance Company v. Florida Department of Revenue, case nos. 09-2205, Second Judicial Circuit; Chicago Title Insurance Company v. Florida Department of Revenue, case no. 10-3539, Second Judicial Circuit; and Chicago Title Insurance Company v. Florida Department of Revenue, case no. 11-1669, Second Judicial Circuit. See Agency Litigation Inventory Reports, above, for Chicago Title Insurance Company v. Florida Department of Revenue, case no. 09-2205, Second Judicial Circuit; Chicago Title Insurance Company v. Florida Department of Revenue, case no. 10-3539, Second Judicial Circuit; and Chicago Title Insurance Company v. Florida Department of Revenue, case no. 11-1669, Second Judicial Circuit.

In addition, this case is also similar to the following cases: Ticor Title Insurance Company v. Florida Department of Revenue, case no. 10-3541, Second Judicial Circuit; Ticor Title Insurance Company v. Florida Department of Revenue, case no. 10-3537, Second Judicial Circuit; Ticor Title Insurance Company v. Florida Department of Revenue, Case no. 09-2204, Second Judicial Circuit; Ticor Title Insurance Company v. Florida Department of Revenue, Case no. 09-1707, Second Judicial Circuit, and Ticor Title Insurance Company v. State of Florida, Department of Revenue, Case No. 06-111, Second Judicial Circuit, consolidated with Title Insurance Company v. Florida Department of Revenue, Case No. 05-695, Second Judicial Circuit. See Agency Litigation Reports, below, for Ticor Title Insurance Company v. Florida Department of Revenue, case no. 10-3541, Second Judicial Circuit; Ticor Title Insurance Company v. Florida Department of Revenue, case no. 10-3537, Second Judicial Circuit; Ticor Title Insurance Company v. Florida Department of Revenue, Case no. 09-2204, Second Judicial Circuit; Ticor Title Insurance Company v. Florida Department of Revenue, Case no. 09-1707, Second Judicial Circuit, and Ticor Title Insurance Company v. State of Florida, Department of Revenue, Case No. 06-111, Second Judicial Circuit, consolidated with Title Insurance Company v. Florida Department of Revenue, Case No. 05-695, Second Judicial Circuit.

Amount of the Claim:	\$1,700,972
Specific Statutes or Laws (including GAA) Challenged:	None
Status of the Case:	The Department filed an amended answer and affirmative defenses to Fidelity's complaint. The trial court granted Fidelity's motion to stay, pending the outcome of the "Test case," <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u> , case no. 9-1708 (Fidelity 9-1708), which the parties agreed to decide the outcome of this case. Please see Agency Litigation Inventory report for <u>Fidelity 9-1708</u> , above.
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).	

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Schedule VII: Agency Litigation Inventory			
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Agency:	Office of the Attorney General		
Contact Person:	Jeffrey Dikman	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 v. Florida Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	09-1708		

Summary of the Complaint:

This is an action contesting the Department's application of insurance premium tax pursuant to Section 624.509, Florida Statutes, for calendar year 2006. The issue in the case is whether insurance premium tax for title insurance companies is based upon the gross premiums charged to customers, or upon the portion of the gross premiums which is remitted to the insurance carriers after payment of the title insurance agent's commission.

The taxpayer (Fidelity) is domiciled in California and writes title insurance coverage in Florida. See Section 627.7711(2), Fla. Stat. Fidelity's agents collect 100% of the amount charged to the insured and remit 30% to the carrier, Fidelity (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 Fidelity claims to be a commission.

This case is similar to Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 07-2894, Second Judicial Circuit; Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 10-3540, Second Judicial Circuit; and Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 11-1671, Second Judicial Circuit. See Agency Litigation Inventory Reports, for Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 07-2894, Second Judicial Circuit; Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 10-3540; and Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 11-1671, Second Judicial Circuit.

This case is also similar to Chicago Title Insurance Company v. Florida Department of Revenue, case nos. 09-2205, Second Judicial Circuit; Chicago Title Insurance Company v. Florida Department of Revenue, case no. 10-3539, Second Judicial Circuit; and Chicago Title Insurance Company v. Florida Department of Revenue, case no. 11-1669, Second Judicial Circuit. See Agency Litigation Inventory Reports, above, for Chicago Title Insurance Company v. Florida Department of Revenue, case no. 09-2205, Second Judicial Circuit; Chicago Title Insurance Company v. Florida Department of Revenue, case no. 10-3539, Second Judicial Circuit; and Chicago Title Insurance Company v. Florida Department of Revenue, case no. 11-1669, Second Judicial Circuit.

In addition, this case is also similar to the following cases: Ticor Title Insurance Company v. Florida Department of Revenue, case no. 10-3541, Second Judicial Circuit; Ticor Title Insurance Company v. Florida Department of Revenue, case no. 10-3537, Second Judicial Circuit; Ticor Title Insurance Company v. Florida Department of Revenue, case no. 09-2204, Second Judicial Circuit; Ticor Title Insurance Company v. Florida Department of Revenue, case no. 09-1707, Second Judicial Circuit, and Ticor Title Insurance Company v. State of Florida, Department of Revenue, case No. 06-111, Second Judicial Circuit, consolidated with Title Insurance Company v. Florida Department of

	<p><u>Revenue</u>, Case No. 05-695, Second Judicial Circuit. See Agency Litigation Reports, below, for <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3541, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3537, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-2204, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1707, Second Judicial Circuit, and <u>Ticor Title Insurance Company v. State of Florida, Department of Revenue</u>, Case No. 06-111, Second Judicial Circuit, consolidated with <u>Title Insurance Company v. Florida Department of Revenue</u>, case No. 05-695, Second Judicial Circuit.</p>		
Amount of the Claim:	\$1,713,725 refund claim		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	<p>The Department filed an amended answer and affirmative defenses to Fidelity's complaint. Discovery is ongoing. The parties have agreed is the "Test case" for <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case nos. 07-2894 and 10-3540, Second Judicial Circuit, and other related cases. The parties have each filed cross motions for summary judgment. A hearing on the parties' cross motions for summary judgment is scheduled for September 10, 2013.</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).			

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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 v. Florida Department of Revenue</u>
Court with Jurisdiction:	Second Judicial Circuit
Case Number:	10-3540
Summary of the Complaint:	<p>This is an action contesting the Department's application of insurance premium tax pursuant to Section 624.509, Florida Statutes, for calendar year 2009. The issue in the case is whether insurance premium tax for title insurance companies is based upon the gross premiums charged to customers, or upon the portion of the gross premiums which is remitted to the insurance carriers after payment of the title insurance agent's commission.</p> <p>The taxpayer (Fidelity) is domiciled in California and writes title insurance coverage in Florida. See Section 627.7711(2), Fla. Stat. Fidelity's agents collect 100% of the amount charged to the insured and remit 30% to the carrier, Fidelity (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 Fidelity claims to be a commission.</p> <p>This case is similar to <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 07-2894, Second Judicial Circuit; <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1708, Second Judicial Circuit; and <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1671, Second Judicial Circuit. See Agency Litigation Inventory Reports, for <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 07-2894, Second Judicial Circuit; <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u> case no. 09-1708, Second Judicial Circuit; and <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1671, Second Judicial Circuit.</p> <p>This case is also similar to <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case nos. 09-2205, Second Judicial Circuit; <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3539, Second Judicial Circuit; and <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1669, Second Judicial Circuit. See Agency Litigation Inventory Reports, above, for <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-2205, Second Judicial Circuit; <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3539, Second Judicial Circuit; and <u>Chicago Title Insurance Company v. Florida</u></p>

	<p><u>Department of Revenue</u>, case no. 11-1669, Second Judicial Circuit.</p> <p>In addition, this case is also similar to the following cases: <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3541, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3537, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, Case no. 09-2204, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1707, Second Judicial Circuit, and <u>Ticor Title Insurance Company v. State of Florida, Department of Revenue</u>, case No. 06-111, Second Judicial Circuit, consolidated with <u>Title Insurance Company v. Florida Department of Revenue</u>, case No. 05-695, Second Judicial Circuit. See Agency Litigation Reports, below, for <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3541, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3537, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-2204, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1707, Second Judicial Circuit, and <u>Ticor Title Insurance Company v. State of Florida, Department of Revenue</u>, Case No. 06-111, Second Judicial Circuit, consolidated with <u>Title Insurance Company v. Florida Department of Revenue</u>, case No. 05-695, Second Judicial Circuit.</p>
Amount of the Claim:	\$627,030.07
Specific Statutes or Laws (including GAA) Challenged:	None
Status of the Case:	The Department filed its answer and affirmative defenses to the taxpayer's complaint. The trial court granted the taxpayer's motion to stay, pending the outcome of the "Test case," <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u> , case no. 9-1708 (<u>Fidelity 9-1708</u>), which the parties agreed to decide the outcome of this case. Please see Agency Litigation Inventory report for <u>Fidelity 9-1708</u> , above.
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).	

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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 v. Florida Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	11-1671		
Summary of the Complaint:	<p>This is an action contesting the Department's application of insurance premium tax pursuant to Section 624.509, Florida Statutes, for calendar year 2010. The issue in the case is whether insurance premium tax for title insurance companies is based upon the gross premiums charged to customers, or upon the portion of the gross premiums which is remitted to the insurance carriers after payment of the title insurance agent's commission.</p> <p>The taxpayer (Fidelity) is domiciled in California and writes title insurance coverage in Florida. See Section 627.7711(2), Fla. Stat. Fidelity's agents collect 100% of the amount charged to the insured and remit 30% to the carrier, Fidelity (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 Fidelity claims to be commission.</p> <p>This case is similar to <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 07-2894, Second Judicial Circuit; <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1708, Second Judicial Circuit; and <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3540, Second Judicial Circuit. See Agency Litigation Inventory Reports, for <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 07-2894, Second Judicial Circuit; <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u> case no. 09-1708, Second Judicial Circuit; and <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3540, Second Judicial Circuit.</p> <p>This case is similar to <u>Chicago Title Insurance Company v. Florida</u></p>		

	<p><u>Department of Revenue</u>, case nos. 09-2205, Second Judicial Circuit; <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3539, Second Judicial Circuit; and <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1669, Second Judicial Circuit. See Agency Litigation Inventory Reports, above, for <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-2205; <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3539; and <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1669.</p> <p>In addition, this case is also similar to the following cases: <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3541, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3537, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, Case no. 09-2204, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1707, Second Judicial Circuit, and <u>Ticor Title Insurance Company v. State of Florida, Department of Revenue</u>, Case No. 06-111, Second Judicial Circuit, consolidated with <u>Title Insurance Company v. Florida Department of Revenue</u>, case No. 05-695, Second Judicial Circuit. See Agency Litigation Reports, below, for <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3541, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3537, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-2204, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1707, Second Judicial Circuit, and <u>Ticor Title Insurance Company v. State of Florida, Department of Revenue</u>, Case No. 06-111, Second Judicial Circuit, consolidated with <u>Title Insurance Company v. Florida Department of Revenue</u>, case No. 05-695, Second Judicial Circuit.</p>
Amount of the Claim:	\$49,995 refund claim
Specific Statutes or Laws (including GAA) Challenged:	None
Status of the Case:	The Department filed its answer and affirmative defenses. The trial court granted the taxpayer’s motion to stay, pending the outcome of the “Test case,” <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u> , case no. 9-1708 (<u>Fidelity 9-1708</u>), which the parties agreed to decide the outcome of the case. Please see Agency Litigation Inventory report for <u>Fidelity 9-1708</u> , below.
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).	
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Agency:	Office of the Attorney General		
Contact Person:	Lisa Raleigh	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Ford Motor Company, a foreign corporation v. State of Florida Department of Revenue, an agency of the State of Florida</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	11-2407		
Summary of the Complaint:	<p>The case involves an assessment for sales and use tax pertaining to parts used for discretionary after-warranty adjustments/repairs to vehicles made by Ford Motor Company (Ford) dealers for its customers for the period of January 1, 2002 through December 31, 2004. The issue in the case is whether warranty repair work performed outside the stated warranty period(s), commonly referred to as "goodwill" warranties, is subject to tax.</p> <p>This case is also similar to <u>Ford Motor Company, a foreign corporation v. State of Florida Department of Revenue, an agency of the State of Florida</u>, case no. 11-2411, Second Judicial Circuit (<u>Ford</u>, case no. 11-2411). See report for <u>Ford</u>, case no. 11-2411, below.</p> <p>This case is also similar to <u>Florida Department of Revenue v. General Motors, LLC</u>, case no. 1D12-784, now concluded in the First District Court of Appeal. Please see case report for <u>Florida Department of Revenue v. General Motors, LLC</u>, case no. 1D12-784, below.</p>		
Amount of the Claim:	\$2,070,697		

Specific Statutes or Laws (including GAA) Challenged:	None	
Status of the Case:	The parties settled the case in July, 2013 with the Department compromising the amount of the 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).		

Office of Policy and Budget – July 2013

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
Agency:	Office of the Attorney General		
Contact Person:	Lisa Raleigh	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Ford Motor Company, a foreign corporation v. State of Florida</u> <u>Department of Revenue, an agency of the State of Florida</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	11-2411		
Summary of the Complaint:	The case involves an assessment for sales and use tax pertaining to parts used for discretionary after-warranty adjustments/repairs to vehicles made by Ford Motor Company (Ford) dealers for its customers for the period of January 1, 2006 through December 31, 2008. The issue in the case is whether warranty repair work performed outside the stated warranty period(s), commonly referred to as "goodwill" warranties, is subject to tax.		

	<p>This case is also similar to <u>Ford Motor Company, a foreign corporation v. State of Florida Department of Revenue, an agency of the State of Florida</u>, case no. 11-2411, Second Judicial Circuit (<u>Ford</u>, case no. 11-2407). See report for <u>Ford</u>, case no. 11-2407, above.</p> <p>This case is also similar to <u>Florida Department of Revenue v. General Motors, LLC</u>, case no. 1D12-784, now concluded in the First District Court of Appeal. Please see case report for <u>Florida Department of Revenue v. General Motors, LLC</u>, case no. 1D12-784, below.</p>		
Amount of the Claim:	\$1,392,167		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	The parties settled the case in July, 2013 with the Department compromising the amount of the 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).			

Office of Policy and Budget – July 2013

<p>Schedule VII: Agency Litigation Inventory</p> <p><i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i></p>			
Agency:	Office of the Attorney General		
Contact Person:	Joe Mellichamp	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Florida Department of Revenue v. General Motors, LLC</u>		

Court with Jurisdiction:	First District Court of Appeal
Case Number:	1D12-784; case nos. 04-2739, 07-1680, 11-807, Second Judicial Circuit.
Summary of the Complaint:	<p>This case on appeal consists of three similar cases consolidated under <u>General Motors Corporation v. Florida Department of Revenue</u>, Case nos. 04-2739, Second Judicial Circuit.</p> <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/36,000 miles) which is included in the purchase price of the vehicle. This case</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 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</p>

	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.
Amount of the Claim:	\$32,932,950.27
Specific Statutes or Laws (including GAA) Challenged:	None
Status of the Case:	The parties engaged in extensive discovery. On January 13, 2012 the trial court granted the Plaintiff's motion for summary judgment and denied the Department's cross-motion for summary judgment. The Department appealed. Oral argument in the First District Court of Appeal was held on October 16, 2012. The District Court of Appeal issued an opinion on December 5, 2012 and affirmed the trial court. The Department filed a motion for rehearing, clarification and/or certification of great public importance which the Court denied in January, 2013. This case is closed.
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).	

Office of Policy and Budget – July 2013

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.</i>			
Agency:	Office of the Attorney General		
Contact Person:	Jeffrey Dikman	Phone Number:	414-3300

Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Gulf Atlantic Office Properties, Inc., a Florida corporation v. State of Florida, Department of Revenue, and City of St. Petersburg, Florida, a municipal corporation of the State of Florida</u>	
Court with Jurisdiction:	Second District Court of Appeal	
Case Number:	2D12-6072	
Summary of the Complaint:	<p>The issue on appeal is whether the trial court erred in declaring that the taxpayer is ineligible to receive the enterprise zone credit for sales tax paid on building materials, pursuant to subsection 212.08(5)(g), Florida Statutes.</p> <p>The pertinent facts are:</p> <p>(a) The enterprise zone had already expired or sunsetted by the time that the building materials were purchased and the taxes were paid. Although the property was originally in an enterprise zone at the time of purchasing the land, it was no longer in an enterprise zone when building permits were obtained, when construction commenced, when sales taxes were paid or when the refund application was submitted; and</p> <p>(b) Taxpayer failed to obtain the necessary certification from an enterprise zone coordinator, which is a condition precedent.</p>	
Amount of the Claim:	\$1,375,000 tax refund claim	
Specific Statutes or Laws (including GAA) Challenged:	None	
Status of the Case:	The trial court granted the Department's motion for summary judgment. The taxpayer appealed. The taxpayer has filed its initial brief and the Department has filed its answer brief and request for oral argument. Oral argument has not yet 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:	Jeffrey Dikman	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>HCA, Inc., 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:	12-3891		
Summary of the Complaint:	<p>This case involves challenges by HCA to tax assessments and refund denials. HCA also challenges the constitutionality of Florida's statutory definition of "business income" and the validity of the Department's administrative rules. The issues set forth in the Complaint are as follows:</p> <p>Count I: HCA alleges that DOR improperly issued the assessment without first providing the Taxpayer with an opportunity for an audit conference, under Florida Administrative Code Rule 12-6.002(1). HCA argues that this should invalidate any assessment;</p> <p>Count II: Business income is subject to apportioned taxation among the states. Nonbusiness income is allocated to a single state, generally to the taxpayer's state of domicile. HCA alleges that the auditor misclassified investment income as business income. The investment income allegedly included dividends received from stock and capital gains derived from the sale thereof. HCA alleges that the dividend payor was an out-of-state company that was not part of Taxpayer's "unitary business" and that the payor's activities were "unrelated" to those of HCA. HCA alternatively requests a setoff for its refund claims;</p> <p>Count III: HCA challenges the definition of "business income" contained or reflected in Florida Administrative Code Rules 12C-1.003(4) and 12C-1.016(1)(a). HCA argues that DOR has unlawfully expanded the statutory definition of "nonbusiness income" contained in Section 220.03(1)(r), Florida Statutes.</p> <p>Count IV: HCA challenges the statutory definition of "nonbusiness income" presented in Section 220.03(1)(r), Florida Statutes. That</p>		

	<p>statute adopts a "Due Process" test. HCA argues that the test is vague and constitutes an unlawful delegation of legislative authority. This appears to be a facial challenge.</p> <p>Count V: HCA argues that Section 220.13(1)(b)(3), Florida Statutes, is unconstitutional both facially and as applied insofar as it allows a deduction for wages paid inside the State of Florida but not for wages paid outside the State of Florida, in violation of the Commerce Clause and Equal Protection Clause of the United States Constitution.</p> <p>Count VI: HCA alleges that the Department erroneously taxed the same interest income twice. Specifically, HCA alleges that a subsidiary insurance company had already added back 15% of interest income, pursuant to IRC Section 832(b)(5)(B), and that the auditor failed to take this into account when applying a state interest addback provision.</p> <p>Count VII (Apportionment Issues):</p> <p>(Sales Factor) HCA alleges that the Department erroneously excluded from the sales factor of the apportionment formula gross receipts from the sale of management services between HCA affiliates. These were allegedly includable pursuant to Section 220.15(1)(5)(a), Florida Statutes, and Florida Administrative Code Rule 12C-1.0155(1)(j). HCA alleges that receipts from unrelated entities were likewise improperly excluded.</p> <p>(Property Factor) HCA alleges that it improperly omitted unsecured notes owed by a member of its affiliated group from the property factor of the apportionment formula. HCA argues that the corporation that held these notes was a "financial organization" and that it was entitled to include these notes under Section 220.15(1), (3), Florida Statutes, and Florida Administrative Code Rule 12C-1.0153(1).</p> <p>(Both Factors) HCA argues that the Department failed to make necessary adjustments to the apportionment fraction when reclassifying income as business income subject to apportionment.</p>
Amount of the Claim:	<p>\$9,256,053.71 tax assessment for years 2007-2009. \$3,206,150.90 refund claim for 2007-2008 tax years.</p>
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.03(1)(r) and 220.13(1)(b)(3), Florida Statutes.
Status of the Case:	The Department has not yet answered the complaint. The parties are engaged in settlement negotiations. No trial date has yet been set.
Who is representing (of record) the state in this lawsuit? Check all that	<input type="checkbox"/> 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).		

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Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
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>Leon County, a political Subdivision of the State of Florida v. Expedia, Inc.; Hotels.Com, LP; Hotels.Com GP, LLC; Delaware Hotwire, Inc.; Travelnow.Com, Inc.; Orbitz Worldwide, Inc.; Orbitz, LLC; Orbitz for Business, Inc.; Trip Network, Inc.; Priceline.Com, Inc.; TravelWeb LLC; Sabre Holdings, Corp.; Travelocity.Com, Inc.; Travelocity.Com, LP; and State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	First District Court of Appeal		
Case Number:	1D12-4815		
Summary of the Complaint:	<p>The online travel companies (OTCs) provide customers with the ability to search for, reserve and pay for hotel accommodations and other travel-related services over the internet.” The Plaintiff/Appellant (Leon County) receives revenue distributions from the State of Florida arising from the Department’s administration, collection and enforcement of the Transient Rentals Tax (“TRT”). The TRT is a state-level tax imposed on “the total rental charged” by those “engage[d] in the business of renting, leasing, letting, or granting a license to use any living quarters...in...any hotel, apartment house, roominghouse, tourist or trailer camp, mobile home park, recreational vehicle park, condominium, or timeshare resort.” Section 212.03(1)(a), Florida Statutes. Leon County contends that it receives a share of these distributions from the Department via an assortment of trust funds: (a) the Local Government Half-Cent Sales Tax Clearing Trust Fund, Sections 218.63, 212.20(6)(d)3, Florida Statutes; (b) the Revenue Sharing Trust Fund for Counties, Sections 218.215(1), 212.20(6)(d)4, Florida Statutes; and (c) the Discretionary Sales Tax Clearing Trust Fund, which is funded by the Discretionary Sales Surtax (“sales</p>		

surtax”), a separate tax levied on the TRT tax base by the County but administered, collected and enforced by the Department. Sections 212.054, 212.055, Florida Statutes.

Leon County believes the OTCs are subject to the TRT and the sales surtax and contends that the OTCs should register as dealers with the Department, and be compelled to pay the TRT and the sales surtax on the full price online customers pay the OTCs for facilitating their reservations, not just the price customers pay for their hotel rooms. Leon County seeks these alleged unpaid taxes for itself, and on behalf of an unspecified number of Florida counties, municipalities and school districts that also receive revenue distributions from the Department based on the TRT or the sales surtax.

Leon County requests numerous remedies from the Court, including that the Court affirmatively “[d]irect the [the Department] to assess...collect...and distribute” the Court’s tax determination to the County, the State of Florida, and an unspecified number of other eligible counties, municipalities and school districts. (Prayers for Relief.) Thus, the County requests that the Court issue a “mandatory injunction directing the Department to collect and distribute the sales tax revenue upon the judicial determination of the amount due” and retain jurisdiction thereafter to enforce its judgment against the Department and the OTCs.

The issues that were decided in this case, Second Judicial Circuit, case no. 9-4882, are set forth below.

1. Whether Leon County has standing to bring an action seeking a judicial determination that sales taxes are due or whether that determination must be made by the Department, in the exercise of its discretion on audit selection and assessment.
2. Whether Leon County's action is in substance an improper action for mandamus concerning a discretionary function of a state agency. Leon County seeks to avoid this issue by alleging that it seeks injunctive relief only to compel a ministerial act: to compel the Department to collect and distribute those taxes which the Court has already determined to be due. However, even if the Court determines liability, determining the precise "amount" due, if any, from each Defendant would not be a ministerial act but would require the utilization of experienced auditors, who exercise professional judgment in the performance of their duties.
3. Whether Leon County's action for injunctive relief against an Executive Branch agency, which has been given jurisdiction over the assessment and collection of taxes, violates the separation of powers.
4. Whether the OTC Defendants have a "physical presence" in Florida, and if not, whether they can nevertheless be required to register as dealers under Florida's sales tax laws. Under the United States Supreme Court's decision in Quill Corporation v. North Dakota, 504 U.S. 298 (1992) (Quill), states are limited in their ability to require internet

	<p>vendors to register as dealers for sales tax purposes, where those vendors lack any "physical presence" in the taxing state. <u>Quill</u> involved sale of tangible personal property, and not a leasehold interest in real property, so the <u>Quill</u> decision may be distinguishable due to the greater physical presence of the Defendants in these cases.</p> <p>5. Whether Florida's sales tax can be imposed upon Defendants without violation of the Internet Tax Freedom Act. That act imposes various additional nexus requirements.</p> <p>6. Whether sales tax was due on the total consideration or retail price which the Defendants charged to Florida customers.</p> <p>7. Whether the statute of limitations does not apply because the OTC Defendants failed to register.</p> <p>8. The dollar amount of taxes and interest due from each of the OTC Defendants.</p> <p>9. Whether the Court can, consistent with separation of powers, judicially create a "common fund" when the Florida Legislature, by statute, has already created the appropriate trust fund account into which taxes are to be deposited and distributed.</p>
Amount of the Claim:	The amount at issue is unknown at this time.
Specific Statutes or Laws (including GAA) Challenged:	None
Status of the Case:	The Department and the Defendant OTCs each filed a motion for summary judgment, both of which were heard by the trial court in March, 2012. The trial court granted summary judgment in favor of the Department and Defendant OTCs in September, 2012. The Plaintiff appealed. The First District per curiam affirmed on August 16, 2013. On August 30, 2013, the Appellants filed a motion for rehearing and rehearing en banc. The Department has not yet filed its response.
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).	

Office of Policy and Budget – July 2013

Schedule VII: Agency Litigation Inventory

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Agency:	Office of the Attorney General		
Contact Person:	Jeffrey Dikman	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Lodgenet Interactive Corporation, f/k/a Lodgenet Entertainment Corporation v. Florida Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	8-1586		
Summary of the Complaint:	The issue in this case is whether commission amounts retained by hotels pursuant to the LodgeNet SigNETureTV Agreement represent payments for a license to use real property and therefore subject to sales and use tax under Section 212.031, Florida Statutes.		
Amount of the Claim:	\$684,218.32		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	In June, 2013, the Plaintiff filed a Status Report and Sixth Unopposed Motion for Three-month Abatement which the trial court granted. Settlement negotiations remain ongoing. No trial date has yet 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).			

Office of Policy and Budget – July 2013

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>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:	Second Judicial Circuit		
Case Number:	5-1354		
Summary of the Complaint:	The Plaintiffs have brought this class action refund claim alleging that the communications services tax, contained in Chapters 202 and 203, Fla. Stat., is unconstitutional in violation of the Commerce Clause of the United States Constitution. The Plaintiffs allege that the communications services tax, is “facially” unconstitutional because they pay 10.8% tax on their satellite television service but customers of cable service only pay 6.8%. See Section 202.12(1)(a) and (b), Fla. Stat.		
Amount of the Claim:	The amount of the refund claim exceeds \$150,000,000.		
Specific Statutes or Laws (including GAA) Challenged:	The communications services tax contained in Chapters 202 and 203, Florida Statutes.		
Status of the Case:	<p>The Department argues Plaintiffs’ challenge is “as applied” rather than “facial,” and that the Plaintiffs failed to exhaust administrative remedies and failed to file their action within 180 days as required by section 202.23(2), Florida Statutes. This case has been consolidated with <u>DirecTV, Inc., and EchoStar Satellite L.L.C. v. State of Florida Department of Revenue (DirecTV) Case no. 05-1037, Second Judicial Circuit. See DirecTV report, above.</u></p> <p>The parties have conducted extensive discovery. The trial court granted the Department of Revenue’s motion for consolidation, and permitted the Florida Cable Television Association to intervene as a party for all purposes.</p> <p>A hearing on the parties’ motions for summary judgment has been set for September 24, 2013. See Agency Litigation Inventory Report for <u>DirecTV, above.</u></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).	<p>Joel Terwilliger, Esquire 2344 Spruce Street, Suite A Boulder, CO 80202 Tel: (303) 442-2156</p> <p>Stacy Barnett, Esquire, The Barnett Law Firm, P.C., 181 East Main Street Canton GA, 30114 Tel.: (770) 720-9522 Fax: (770) 720- 1770</p>
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Office of Policy and Budget – July 2013

Schedule VII: Agency Litigation Inventory			
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Agency:	Office of the Attorney General		
Contact Person:	Carrol Cherry	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Masco Cabinetry LLC f/k/a KraftMaid Cabinetry, Inc. v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	12-3795		
Summary of the Complaint:	<p>The issue in this case is whether use tax is due on the total manufacturing cost of promotional displays delivered to retail customers for the taxpayer's own use. The taxpayer manufactures and sells at wholesale, kitchen and bathroom cabinetry. The taxpayer's products are sold to home center retailers and kitchen and bathroom centers throughout the U.S and Florida. The taxpayer ships to its retail stores in Florida promotional displays, invoicing them to its retailers at no charge. The taxpayer treated these invoices as sales for resale and did not accrue any use tax on the manufacturing of the display units. Furthermore, the taxpayer depreciated the display units in its books and records.</p>		

	<p>The taxpayer argues that the manufacturing and delivery of the display units are sales for resale, and thus not subject to the use tax. Ultimately, the taxpayer sells these display make retail sales of these cabinets, generally after the period of use has lapsed, and Florida sales tax is collected on those retail sales.</p> <p>The Department assessed additional sales and use tax because the display units remained the property of the taxpayer, and there is no consideration given, “use” tax was assessed against the cost price of the displays due because a sale had not occurred as contemplated under section 212.02(15)(a), Florida Statutes.</p> <p>Under Florida law, the taxpayer, by exercising its power and control over the display units by delivery them at “no charge” to its retailers and allowing them to display the units for the purposes of promotion pursuant to an agreement, becomes the ultimate consumer of these display units.. The agreement with its retailers makes the taxpayer the end user of the display units, and, thus, liable for the use tax on their cost price.</p>
Amount of the Claim:	\$637,604
Specific Statutes or Laws (including GAA) Challenged:	None
Status of the Case:	The Department has been granted an extension until September 15, 2013 to answer the complaint in this case. The parties are engaged in settlement discussions. No trial date has yet 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).	

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Schedule VII: Agency Litigation Inventory

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Agency:	Office of the Attorney General		
Contact Person:	James McAuley	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>People's Trust Insurance Company v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	13-2023		
Summary of the Complaint:	The issue in this case is whether salaries paid by a professional employee leasing organization (PEO) payroll company may be claimed as salaries of the taxpayer in the computation of Florida's insurance premium salary tax credit pursuant to section 624.509(5), Florida Statutes.		
Amount of the Claim:	\$622,489.85		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	The Department filed its answer and defenses to the complaint in this recently filed 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).			

Office of Policy and Budget – July 2013

Schedule VII: Agency Litigation Inventory

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Agency:	Office of the Attorney General		
Contact Person:	James McAuley	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Professional Facilities Management, Inc. v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	12-2893		
Summary of the Complaint:	<p>This case involves the Department’s denial of a refund claim of sales tax allegedly paid in error by the Plaintiff (PFM). PFM is an Alabama Corporation in the business of providing various services to customers throughout the country, including customers in Florida. Among its contracts, PFM entered into a services agreement with Colonial Bank (“Colonial”) whereby it agreed to provide maintenance and other services at all of Colonial's branches.</p> <p>PFM alleged that charged, collected and remitted to the Department sales taxes from Colonial in error. PFM alleged that it sent invoices to Colonial in which PFM mistakenly charged sales tax on certain items that were not subject to sales tax. PFM then paid this sum to the Department, thus, overpaying the sales taxes due.</p> <p>In the Department’s motion to dismiss, the Department argued that PFM failed to allege in its complaint that it repaid or reimbursed Colonial, its former customer, for taxes Colonial paid. PFM, therefore, is not entitled to seek a refund, and thus, failed to state a cause of action under Section 213.756, Florida Statutes, which requires proof that such taxes were refunded to Colonial, the purchaser of the services subject to tax. PFM did no more than act as an agent/ “dealer” in conveyance of the tax Colonial paid when it purchased the services. In addition, PFM lacks standing to seek a refund as its request for a refund does not come within the statutory requirement of Section 215.26, Florida Statutes, which provides that a refund may be paid only to the person who paid the tax, or his or her heirs, personal representatives, or assignees.</p>		
Amount of the Claim:	\$766,698.74		
Specific Statutes or Laws (including GAA) Challenged:	None		

Status of the Case:	The Department filed a motion to dismiss based upon a failure to state a cause of action as the Plaintiff has not complied with Section 213.756, Florida Statutes, and lacks standing. A hearing on the Department's motion to dismiss was scheduled for August 27, 2013. By agreement of the Department and the Plaintiff the hearing was cancelled and rescheduled for October 28, 2013.	
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).		

Office of Policy and Budget – July 2013

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.</i>			
Agency:	Office of the Attorney General		
Contact Person:	James McAuley	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Progressive Employer Services v. Department of Employment Opportunity c/o Department of Revenue Compliance Enforcement</u>		
Court with Jurisdiction:	Department of Economic Opportunity, Reemployment Assistance Program Appeals		
Case Number:	11-10397		
Summary of the Complaint:	<p>The issue is whether petitioner's reemployment tax rate was properly recalculated by the Department of Economic Opportunity (Department) after the transfer of employees between the taxpayer (PES VI) and related entities (PES V).</p> <p>Section 443.131(3)(g), Florida Statutes, (2010) provides that upon the transfer of unemployment experience or acquisition of a business the reemployment compensation tax rates of both employers "shall be recalculated." PES V and PES VI are employers that share common</p>		

	<p>ownership, management, and/or control. PES VI claims that certain client companies were restructured or sold, and the newly restructured client companies that contracted with PES V were assigned to PES VI. PES VI claims that assigning the “new” client companies to from PES V to PES VI is not a transfer. PES VI claims that even if it is a transfer that requires the transfer of experience from PES V to PES VI, the experience transferred would only be that of the employees actually transferred from PES V and PES VI, and would not encompass all experience for the prior 14 quarters for those client companies in which those transferred employees were assigned.</p> <p>Chapter 443, Florida Statutes, provides that the employee leasing companies, PES V and PES VI, are the employers, and the client companies are not employers for reemployment tax purposes. Because PES V and PES VI have common ownership and/or management, when PES V transfer its employees to PES VI, section 443.131(3)(g), Florida Statutes, requires “the unemployment experience attributable to the transferred trade or business” be transferred from PES V to PES VI, and that the tax rate for both PES V and PES VI be recalculated, regardless of the reason for the transfer.</p>
Amount of the Claim:	\$1,213,520.25
Specific Statutes or Laws (including GAA) Challenged:	None
Status of the Case:	Discovery is ongoing. No final hearing date has yet 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).	

Office of Policy and Budget – July 2013

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:	Jeffrey Dikman	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Seating Constructors USA W., Inc. v. Department of Revenue</u>		
Court with Jurisdiction:	Division of Administrative Hearings (DOAH)		
Case Number:	11-4590		
Summary of the Complaint:	<p>The issues in this case are summarized as follows:</p> <p>(1) Whether the various sales tax exemptions relied upon by Taxpayer apply to Taxpayer's "purchases" of materials that it used to permanently improve governmentally owned real property;</p> <p>(2) Whether Taxpayer entered into lump-sum contracts with its customers, making Taxpayer the end user, or instead re-sold tangible personal property to governmental entities, on an itemized basis;</p> <p>(3) Whether the auditor properly estimated tax liability, based on federal income tax returns, employment tax returns, and other documents; and</p> <p>(4) Whether Taxpayer can prove that third parties paid all or some portion of the tax.</p>		
Amount of the Claim:	\$581,206.57		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	On May 17, 2013, the parties entered into a "Stipulation For Dismissal With Prejudice With Findings Of Fact And Conclusions Of Law." As a result of the stipulation, the Department received \$436,272.94.		
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).	
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Office of Policy and Budget – July 2013

Schedule VII: Agency Litigation Inventory			
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Agency:	Office of the Attorney General		
Contact Person:	Jon Glogau	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Seminole Tribe of Florida, a Federally recognized Indian Tribe v. State of Florida, Department of Revenue and Marshall Stranburg, as Interim Executive Director and Deputy Executive Director</u>		
Court with Jurisdiction:	11th Circuit Court of Appeals		
Case Number:	13-10566-F		
Summary of the Complaint:	<p>This case involves an appeal of an as applied challenge to Section 206.41, Florida Statutes, brought by the Seminole Tribe of Florida (the Tribe) in the Southern District of Florida.</p> <p>In this case, the Tribe sought a declaratory judgment that Florida’s motor fuel tax statute, Section 206.41, Florida Statutes, as applied to the Tribe violates the Indian Commerce and Equal Protection Clauses of the United States Constitution on the grounds that it uses the fuel on its reservation property and/or in providing essential governmental services. The Tribe also sought a permanent injunction enjoining the Department and the Executive Director from prospectively refusing to refund the motor fuel tax on any fuel it uses on its reservation property and/or in providing essential governmental services.</p> <p>The Seminole Tribe of Florida (the Tribe) had previously sought a refund of motor fuel taxes imposed on the purchase of motor fuel off the reservation. <u>Florida Dept. of Revenue v. Seminole Tribe of Florida</u>, 65 So. 3d 1094 (Fla. 4th DCA 2011), cert. denied, 86 So. 3d 1114 (Fla. 2012) (<u>Seminole Tribe I</u>). Sections 206.01(24) and 206.41(4)(a), Florida Statutes, impose motor fuel tax at the time of “use” by the consumer.</p>		

	<p>Section 206.01(24) states that “use” by the consumer occurs when the consumer places the fuel in the tank of the vehicle for propulsion.</p> <p>In <u>Seminole Tribe I</u>, the Fourth District held that the imposition of the motor fuel tax on the Tribe’s off-reservation purchases of fuel was consistent with Supreme Court precedents applying the Indian Commerce Clause which have held that off-reservation transactions are susceptible of taxation without running afoul of the Indian Commerce Clause,” and “concluded that “[a]bsent express federal law to the contrary, Indians going beyond reservation boundaries have generally been held subject to nondiscriminatory state law otherwise applicable to all citizens of the State.”” <u>Seminole Tribe I</u>, 65 So. 3d at 1097 (citing <u>Wagon v. Prairie Potawatomi Nation</u>, 546 U.S. 95, 113 (2005), quoting <u>Mescalero Apache Tribe v. Jones</u>, 411 U.S. 145, 148-49 (1973)).</p>						
Amount of the Claim:	\$393,247.30						
Specific Statutes or Laws (including GAA) Challenged:	Section 206.41, Florida Statutes						
Status of the Case:	<p>The Department filed a motion to dismiss on grounds including sovereign immunity and the <i>Rooker-Feldman</i> doctrine. The District Court determined that the <i>Rooker-Feldman</i> doctrine and the Tax Injunction Act applied to the Tribe’s action and deprived the court of jurisdiction. The District Court applied <i>Rooker-Feldman</i> which bars subsequent actions filed by the same parties contesting a prior court decision involving the same parties and same issues to the decision of <u>Seminole Tribe I</u>. The Tribe subsequently appealed to the 11th Circuit. Oral argument is scheduled for the week of December 9, 2013.</p>						
Who is representing (of record) the state in this lawsuit? Check all that apply.	<table border="1"> <tr> <td data-bbox="505 1283 574 1346"></td> <td data-bbox="574 1283 1459 1346">Agency Counsel</td> </tr> <tr> <td data-bbox="505 1346 574 1402">X</td> <td data-bbox="574 1346 1459 1402">Office of the Attorney General or Division of Risk Management</td> </tr> <tr> <td data-bbox="505 1402 574 1465"></td> <td data-bbox="574 1402 1459 1465">Outside Contract Counsel</td> </tr> </table>		Agency Counsel	X	Office of the Attorney General or Division of Risk Management		Outside Contract Counsel
	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).							

Office of Policy and Budget – July 2013

Schedule VII: Agency Litigation Inventory

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Agency:	Office of the Attorney General		
Contact Person:	Jon Glogau	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Seminole Tribe of Florida, a Federally recognized Indian Tribe v. State of Florida, Department of Revenue, and Marshall Stranburg, as Interim Executive Director and Deputy Executive Director</u>		
Court with Jurisdiction:	Southern District of Florida		
Case Number:	12-62140		
Summary of the Complaint:	<p>The Seminole Tribe of Florida (the Tribe) brought an as applied challenge to the commercial rentals tax under Chapter 212, Florida Statutes, and the gross receipts tax on utility services under Chapter 203, Florida Statutes, requesting a declaration that both are invalid under the Indian Commerce Clause. In addition, the Tribe seeks a refund of the commercial rental and gross receipts tax on utility services taxes paid.</p> <p>The Tribe alleges that their non-Indian tenants who pay rent to the Tribe and that non-Indian Florida taxpayers who distribute utility services to the Tribe's reservation property in Florida are each not liable for the tax imposed upon them. In addition, the Tribe requests a permanent injunction against the State of Florida Department of Revenue (the Department) precluding it from further imposition or collection of both the commercial rentals tax and the gross receipts tax on utility services.</p> <p>In response to these allegations the Department filed a motion to dismiss on grounds including sovereign immunity, lack of standing and the Tax Injunction Act which are summarized below:</p> <p>Under the language of Section 212.031, Florida Statutes, the legal incidence of the tax is imposed on the tenant, not the landlord. Hence, under Florida law, the legal incidence of the tax on the consideration paid to the Tribe, as Landlord, for the use of real property is on the Tribe's tenants, Ark Hollywood and Ark Tampa. Under the language of Section 203.01, Florida Statutes, the legal incidence of the tax is imposed on the utility services providers that bring utility services to the Tribe's reservation property. Thus, the Tribe's claims fail for lack of standing as their case is one brought to determine the tax liability of their non-Indians tenants and Florida utility service distribution companies. As such it has included in its allegations facts fatal to its standing. The initial and frequently dispositive question in Indian tax cases is who bears the legal incidence of a tax. <u>Oklahoma Tax Com'n v. Chickasaw Nation</u>, 515 U.S. 450, 459 (1995); <u>Moe v. Confederated Salish and Kootenai Tribes of Flathead Reservation</u>, 425 U.S. 463, 482</p>		

	<p>(1976). Here, the legal incidence of both taxes falls on non-Indian Florida taxpayers, not the Tribe.</p> <p>In addition, the lease, approved by the Secretary of the Interior, after an extensive review which determined that the imposition of the commercial rentals tax on the rental payments under the lease was in the best interest of the Tribe, states that it is the responsibility of the Ark tenants to pay the tax to the Department of Revenue. In addition, federal law provides that the Secretary's approval forecloses review by any court of whether the lease violates the Indian Commerce Clause.</p> <p>Plaintiff's allegation that the utility service provider is required to collect the gross receipts tax on utilities services from the retail consumer by adding it to the invoice as part of the charges for such utility services is not found in Florida law. Under Florida law, the utility service provider is not required to pass along the gross receipts tax as part of the utility service charges received from the retail customer but may separately state the tax and add it to the bill to appear as a separate charge. §§ 203.01(4), (5), Fla. Stat. Every customer is required to pay to the utilities distributor the total bill. In addition, whenever a utility provider elects to separately state the tax on the bill, the customer is required to pay to the utility provider the tax as part of the total bill. § 203.01(4), Fla. Stat. Whether the gross receipts tax for utility services is separately stated on the bill that a consumer receives or not, the utility provider is "completely liable for the tax." § 203.01(5), Fla. Stat.</p>						
Amount of the Claim:	\$181,209.47 refund claim of the tax on gross receipts on utility services \$211,041.74 refund claim of commercial rentals tax						
Specific Statutes or Laws (including GAA) Challenged:	Sections 203.01 and 212.031, Florida Statutes.						
Status of the Case:	The Department filed a motion to dismiss on grounds including sovereign immunity, lack of standing and the Tax Injunction Act which is still pending. The Department also filed a motion to stay pending resolution of the motion to dismiss which is also still pending. Trial in the case is set during the two-week trial period beginning on January 13, 2014.						
Who is representing (of record) the state in this lawsuit? Check all that apply.	<table border="1"> <tr> <td data-bbox="505 1503 581 1562"></td> <td data-bbox="581 1503 1459 1562">Agency Counsel</td> </tr> <tr> <td data-bbox="505 1562 581 1621">X</td> <td data-bbox="581 1562 1459 1621">Office of the Attorney General or Division of Risk Management</td> </tr> <tr> <td data-bbox="505 1621 581 1682"></td> <td data-bbox="581 1621 1459 1682">Outside Contract Counsel</td> </tr> </table>		Agency Counsel	X	Office of the Attorney General or Division of Risk Management		Outside Contract Counsel
	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:	James McAuley	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Shutters on the Ocean, LLC v. Department of Revenue</u>		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	13-2997		
Summary of the Complaint:	The issues in this case is whether Shutters on the Ocean, LLC (the “Taxpayer”) has provided sufficient documentation or additional information to support any withdrawal of the above-referenced sales and use tax audit assessment - specifically relating to (i) estimated unreported transient rental sales, (ii) unreported commercial rental income, (iii) unreported and untaxed resort fees, (iv) failure to remit collected tax, (v) untaxed purchases of capital assets, (vi) untaxed purchases of general expense items, and (viii) untaxed commercial rent paid by Taxpayer.		
Amount of the Claim:	\$619,560.10		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	The parties have responded to the Initial Order in this recently filed case. No final hearing 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).	
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Office of Policy and Budget – July 2013

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
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>Sprint Communications Company, LP v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	08-2234		
Summary of the Complaint:	<p>The taxpayer (Sprint) in this case seeks a refund of communication services tax for periods before the enactment of the current Communications Services Tax ("CST"), Chapter 202, Florida Statutes. Sprint argues that the current statute would permit refunds, and that the legislative history indicates that the statutory amendment was intended to be revenue-neutral. Sprint concludes that it should receive the contested refunds for the earlier periods.</p> <p>The major issues in the case are set forth below:</p> <ol style="list-style-type: none"> 1. Were sales of telecommunication services made prior to October 1, 2001, by Sprint to its affiliated customers for their own internal use in providing telecommunication services for hire exempt from the sales tax imposed pursuant to Chapter 212, Florida Statutes? 2. Is the exclusion from the sales tax imposed on the cost of operating substitute telecommunication systems, pursuant to Section. 212.05(1)(g), Florida Statutes (2000), relevant in determining whether retail sales of telecommunication services by Sprint to its affiliated customers were subject to sales tax? 		

	<p>3. Is the exclusion from the “sales price” definition of communications services, under section 202.11(13)(b)6., Florida Statutes, for a dealer’s internal use of communications services in connection with its business of providing communications services relevant in determining whether sales of telecommunication services by Sprint to its affiliated customers were subject to sales tax, pursuant to Chapter 212, Florida Statutes, for a period prior to the enactment of Chapter 202, Florida Statutes?</p> <p>This case is similar to the case of <u>Sprint Communications Company, LP v. State of Florida, Department of Revenue</u>, case no. 9-2232, Second Judicial Circuit.</p>
Amount of the Claim:	\$2,190,645.60 refund claim
Specific Statutes or Laws (including GAA) Challenged:	None
Status of the Case:	The Department filed its answer and affirmative defenses. The Department filed a Motion for Leave to Serve Amended Answer, Defense, and Affirmative Defenses. That motion remains pending before the trial court. Discovery remains 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).	

Office of Policy and Budget – July 2013

<p>Schedule VII: Agency Litigation Inventory</p> <p><i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i></p>			
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>Sprint Communications Company, LP v. State of Florida, Department of Revenue</u>
Court with Jurisdiction:	Second Judicial Circuit
Case Number:	9-2232
Summary of the Complaint:	<p>The taxpayer (Sprint) in this case seeks a refund of communication services tax for periods before the enactment of the current Communications Services Tax (“CST”), Chapter 202, Florida Statutes. Sprint argues that the current statute would permit refunds, and that the legislative history indicates that the statutory amendment was intended to be revenue-neutral. Sprint concludes that it should receive the contested refunds for the earlier periods.</p> <p>The major issues in the case are set forth below:</p> <ol style="list-style-type: none"> 1. Were sales of telecommunication services made prior to October 1, 2001, by Sprint to its affiliated customers for their own internal use in providing telecommunication services for hire exempt from the sales tax imposed pursuant to Chapter 212, Florida Statutes? 2. Is the exclusion from the sales tax imposed on the cost of operating substitute telecommunication systems, pursuant to Section. 212.05(1)(g), Florida Statutes (2000), relevant in determining whether retail sales of telecommunication services by Sprint to its affiliated customers were subject to sales tax? 3. Is the exclusion from the “sales price” definition of communications services, under section 202.11(13)(b)6., Florida Statutes, for a dealer’s internal use of communications services in connection with its business of providing communications services relevant in determining whether sales of telecommunication services by Sprint to its affiliated customers were subject to sales tax, pursuant to Chapter 212, Florida Statutes, for a period prior to the enactment of Chapter 202, Florida Statutes? <p>This case is similar to the case of <u>Sprint Communications Company, LP v. State of Florida, Department of Revenue</u>, case no. 08-2234, Second Judicial Circuit. See Agency Litigation Inventory Report for of <u>Sprint Communications Company, LP v. State of Florida, Department of Revenue</u>, case no. 08-2234, Second Judicial Circuit, above.</p>
Amount of the Claim:	\$86,000.00 refund claim

Specific Statutes or Laws (including GAA) Challenged:	None	
Status of the Case:	The Department filed its answer and affirmative defenses. The Department filed a Motion for Leave to Serve Amended Answer, Defense, and Affirmative Defenses. That motion remains pending before the trial court. Discovery remains 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).		

Office of Policy and Budget – July 2013

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>Star Transportation, Inc. v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	10-3140		
Summary of the Complaint:	This case involves a challenge by the taxpayer (Star Transportation) to the Department’s refund denial of motor fuel tax for the tax period of 01-01-07 through 09-30-08. Star Transportation is a common carrier engaged in interstate commerce. Star Transportation purchases undyed diesel fuel in Florida. Star Transportation filed a timely refund claim pursuant to Section 212.08(9)(b), Florida Statutes, which authorizes a		

	<p>carrier to pay sales tax on certain Florida purchases based on an apportionment factor. Star Transportation applied the apportionment factor to the fuel taxes it paid on undyed diesel fuel it used in interstate commerce. Star Transportation alleges that for a portion of the undyed diesel fuel it has purchased it pays sales tax, and, therefore, it is subject to the refund provided for in Section 212.08(9)(b), Florida Statutes. <u>See also</u> Fla. Admin. Code R. 12A-1.059 and Section 206.87(1)(e), Florida Statutes.</p> <p>This case is similar to <u>U.S. Xpress, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-2974, Second Judicial Circuit; <u>Total Transportation of Mississippi, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3141, Second Judicial Circuit; <u>Southern Refrigerated Transport, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3142, Second Judicial Circuit; <u>Covenant Transport, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3143, Second Judicial Circuit; and <u>Arnold Transportation Services, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3144, Second Judicial Circuit. See Agency Litigation Inventory reports, above and below, for <u>U.S. Xpress, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-2974, Second Judicial Circuit; <u>Total Transportation of Mississippi, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3141, Second Judicial Circuit; <u>Southern Refrigerated Transport, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3142, Second Judicial Circuit; <u>Covenant Transport, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3143, Second Judicial Circuit; and <u>Arnold Transportation Services, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3144, Second Judicial Circuit.</p> <p>This case is also similar to <u>Sunco Carriers, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-7605, Tenth Judicial Circuit. See Agency Litigation Inventory report, below, for <u>Sunco Carriers, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-7605, Tenth Judicial Circuit.</p>	
Amount of the Claim:	\$219,086	
Specific Statutes or Laws (including GAA) Challenged:	None	
Status of the Case:	The parties are engaged in discovery. No trial date has yet been set in 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).	
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Office of Policy and Budget – July 2013

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>Sunco Carriers, Inc. v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Tenth Judicial Circuit		
Case Number:	10-7605		
Summary of the Complaint:	<p>This case involves a challenge by the taxpayer (Sunco) of the Department’s refund denial of motor fuel tax for the tax period of 12-01-05 through 12-31-08. Sunco is a common carrier engaged in interstate commerce. Sunco purchases undyed diesel fuel in Florida. Sunco filed a timely refund claim pursuant to Section 212.08(9)(b), Florida Statutes, which authorizes a carrier to pay sales tax on certain Florida purchases based on an apportionment factor. Sunco applied the apportionment factor to the fuel taxes it paid on undyed diesel fuel it used in interstate commerce. Sunco alleges that for a portion of the undyed diesel fuel it has purchased its pays sales tax, and, therefore, it is subject to the refund provided for in Section 212.08(9)(b), Florida Statutes. <u>See also</u> Fla. Admin. Code R. 12A-1.059 and Section 206.87(1)(e), Fla. Stat.</p>		
Amount of the Claim:	\$354,993 refund claim		
Specific Statutes or Laws (including GAA) Challenged:	None		

Status of the Case:	The parties are engaged in discovery. No trial date has yet been set in 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).		

Office of Policy and Budget – July 2013

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>Target Corporation v. Department of Revenue</u>		
Court with Jurisdiction:	Division of Administrative Hearings (DOAH)		
Case Number:	12-1714		
Summary of the Complaint:	The issue in this case is whether the purchase of a material handling system by Target Corporation (“Target”) qualifies as a real property improvement, entitling Target to an additional refund amount for sales taxes paid on the initial purchase price for those real property improvements.		
Amount of the Claim:	\$248,509 refund claim		
Specific Statutes or Laws (including GAA) Challenged:	None		

Status of the Case:	The Petitioner voluntarily dismissed its case in July, 2013.	
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).		

Office of Policy and Budget – July 2013

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
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>Target Corporation v. Department of Revenue</u>		
Court with Jurisdiction:	Division of Administrative Hearings (DOAH)		
Case Number:	12-2690		
Summary of the Complaint:	The issue in this case is whether the purchase of a material handling system by Target Corporation (“Target”) qualifies as a real property improvement, entitling Target to an additional refund amount for sales taxes paid on the initial purchase price for those real property improvements.		
Amount of the Claim:	\$1,324,570.17 refund claim		
Specific Statutes or Laws (including GAA) Challenged:	None		

Status of the Case:	The parties filed a Joint Stipulation of Facts and Proposed Recommended Orders, dispensing with the need for hearing. The Administrative Law Judge issued a Recommended Order in December, 2012 finding that Target was entitled to a refund of use tax on the \$11,658,000 portion of the sales price allocated to the design, purchase and installation of the real property improvements. The Department issued a Final Order in March, 2013 adopting the Recommended Order. The Department did not appeal. This case is closed.	
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).		

Office of Policy and Budget – July 2013

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
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:	05-695		
Summary of the Complaint:	This is an action contesting the Department's application of insurance premium tax pursuant to Section 624.509, Florida Statutes, for calendar year 2004. The issue in the case is whether insurance premium tax for title insurance companies is based upon the gross premiums charged to customers, or upon the portion of the gross premiums which is remitted to the insurance carriers after payment of the title insurance agent's commission.		

The taxpayer (Ticor) is domiciled in California and writes title insurance coverage in Florida. See Section 627.7711(2), Fla. Stat. Ticor's agents collect 100% of the amount charged to the insured and remit 30% to the carrier, Ticor (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.

This case is consolidated with Title Insurance Company v. Florida Department of Revenue, case No. 05-695 also filed in the Second Judicial Circuit.

The Department considers this case to have precedential value with a potential revenue impact that exceeds \$1 million.

This case, Title Insurance Company v. Florida Department of Revenue, case No. 05-695, Second Judicial Circuit (Ticor 05), was consolidated with Ticor Title Insurance Company v. State of Florida, Department of Revenue, case No. 06-111, Second Judicial Circuit (Ticor 06).

This case is similar to Ticor Title Insurance Company v. Florida Department of Revenue, case no. 10-3541, Second Judicial Circuit; Ticor Title Insurance Company v. Florida Department of Revenue, case no. 10-3537, Second Judicial Circuit; Ticor Title Insurance Company v. Florida Department of Revenue, case no. 09-2204, Second Judicial Circuit; and Ticor Title Insurance Company v. Florida Department of Revenue, case no. 09-1707, Second Judicial Circuit. See Agency Litigation Reports for Ticor Title Insurance Company v. Florida Department of Revenue, case no. 10-3541, Second Judicial Circuit; Ticor Title Insurance Company v. Florida Department of Revenue, case no. 10-3537, Second Judicial Circuit; Ticor Title Insurance Company v. Florida Department of Revenue, case no. 09-2204, Second Judicial Circuit; Ticor Title Insurance Company v. Florida Department of Revenue, case no. 09-1707, Second Judicial Circuit, and Ticor Title Insurance Company v. State of Florida, Department of Revenue, case No. 06-111, Second Judicial Circuit.

This case is also similar to Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 07-2894, Second Judicial Circuit; Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 09-1708, Second Judicial Circuit; Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 10-3540, Second Judicial Circuit; and Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 11-1671, Second Judicial Circuit. See Agency Litigation Inventory Reports, above, for Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 07-2894, Second Judicial Circuit; Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 09-1708, Second Judicial Circuit;

	<p><u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3540; and <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1671, Second Judicial Circuit.</p> <p>In addition, this case is also similar to the following cases: <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case nos. 09-2205, Second Judicial Circuit; <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3539, Second Judicial Circuit; and <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1669, Second Judicial Circuit. See Agency Litigation Inventory Reports, above, for <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-2205, Second Judicial Circuit; <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3539, Second Judicial Circuit; and <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1669, Second Judicial Circuit.</p>
Amount of the Claim:	Assessment of approximately \$500,000
Specific Statutes or Laws (including GAA) Challenged:	None
Status of the Case:	This case, <u>Ticor 05</u> , has been consolidated with, <u>Ticor 06</u> , also filed in the Second Judicial Circuit. The parties have agreed to use a “Test case,” <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u> , case no. 9-1708 (<u>Fidelity 9-1708</u>), for this case and the other related cases still pending. Please see Agency Litigation Inventory report for <u>Fidelity 9-1708</u> , above.
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).	

Office of Policy and Budget – July 2013

<p>Schedule VII: Agency Litigation Inventory</p> <p><i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i></p>	
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 is an action contesting the Department's application of insurance premium tax pursuant to Section 624.509, Florida Statutes, for calendar year 2004. The issue in the case is whether insurance premium tax for title insurance companies is based upon the gross premiums charged to customers, or upon the portion of the gross premiums which is remitted to the insurance carriers after payment of the title insurance agent's commission.</p> <p>The taxpayer (Ticor) is domiciled in California and writes title insurance coverage in Florida. See Section 627.7711(2), Fla. Stat. Ticor's agents collect 100% of the amount charged to the insured and remit 30% to the carrier, Ticor (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 Fidelity claims to be a commission.</p> <p>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>The Department considers this case to have precedential value with a potential revenue impact that exceeds \$1 million.</p> <p>This case, <u>Ticor Title Insurance Company v. State of Florida, Department of Revenue</u>, case No. 06-111, Second Judicial Circuit (Ticor 06), was consolidated with <u>Title Insurance Company v. Florida Department of Revenue</u>, case No. 05-695, Second Judicial Circuit (Ticor 05).</p> <p>This case is similar to <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3541, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3537, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-2204, Second Judicial Circuit; and <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1707, Second Judicial Circuit. See Agency</p>		

	<p>Litigation Reports for <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3541, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3537, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-2204, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1707, Second Judicial Circuit, and <u>Title Insurance Company v. Florida Department of Revenue</u>, case No. 05-695, Second Judicial Circuit.</p> <p>This case is also similar to <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 07-2894, Second Judicial Circuit; <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1708, Second Judicial Circuit; <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3540, Second Judicial Circuit; and <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1671, Second Judicial Circuit. See Agency Litigation Inventory Reports, above, for <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 07-2894, Second Judicial Circuit; <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1708, Second Judicial Circuit; <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3540; and <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1671, Second Judicial Circuit.</p> <p>In addition, this case is also similar to the following cases: <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case nos. 09-2205, Second Judicial Circuit; <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3539, Second Judicial Circuit; and <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1669, Second Judicial Circuit. See Agency Litigation Inventory Reports, above, for <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-2205, Second Judicial Circuit; <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3539, Second Judicial Circuit; and <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1669, Second Judicial Circuit.</p>
Amount of the Claim:	Exceeds \$100,000
Specific Statutes or Laws (including GAA) Challenged:	None
Status of the Case:	This case, <u>Ticor 06</u> , has been consolidated with <u>Ticor 05</u> . The parties have agreed to use a “Test case,” <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u> , case no. 9-1708 (<u>Fidelity 9-1708</u>), for this case and the other related cases still pending. Please see Agency Litigation Inventory report for <u>Fidelity 9-1708</u> , above.

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).		

Office of Policy and Budget – July 2013

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
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:	09-1707		
Summary of the Complaint:	<p>This is an action contesting the Department's application of insurance premium tax pursuant to Section 624.509, Florida Statutes, for calendar year 2006. The issue in the case is whether insurance premium tax for title insurance companies is based upon the gross premiums charged to customers, or upon the portion of the gross premiums which is remitted to the insurance carriers after payment of the title insurance agent's commission.</p> <p>The taxpayer (Ticor) is domiciled in California and writes title insurance coverage in Florida. See Section 627.7711(2), Fla. Stat. Ticor’s agents collect 100% of the amount charged to the insured and remit 30% to the carrier, Ticor (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>		

This case is similar to Ticor Title Insurance Company v. Florida Department of Revenue, case no. 10-3541, Second Judicial Circuit; Ticor Title Insurance Company v. Florida Department of Revenue, case no. 10-3537, Second Judicial Circuit; Ticor Title Insurance Company v. Florida Department of Revenue, case no. 09-2204, Second Judicial Circuit; and Ticor Title Insurance Company v. State of Florida, Department of Revenue, case No. 06-111, Second Judicial Circuit, consolidated with Title Insurance Company v. Florida Department of Revenue, case No. 05-695, Second Judicial Circuit. See Agency Litigation Reports for Ticor Title Insurance Company v. Florida Department of Revenue, case no. 10-3541, Second Judicial Circuit; Ticor Title Insurance Company v. Florida Department of Revenue, case no. 10-3537, Second Judicial Circuit; Ticor Title Insurance Company v. Florida Department of Revenue, case no. 09-2204, Second Judicial Circuit; Ticor Title Insurance Company v. Florida Department of Revenue, case no. 09-1707, Second Judicial Circuit, and Ticor Title Insurance Company v. State of Florida, Department of Revenue, case No. 06-111, Second Judicial Circuit, consolidated with Title Insurance Company v. Florida Department of Revenue, case No. 05-695, Second Judicial Circuit.

This case is also similar to Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 07-2894, Second Judicial Circuit; Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 09-1708, Second Judicial Circuit; Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 10-3540, Second Judicial Circuit; and Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 11-1671, Second Judicial Circuit. See Agency Litigation Inventory Reports, above, for Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 07-2894, Second Judicial Circuit; Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 09-1708, Second Judicial Circuit; Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 10-3540; and Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 11-1671, Second Judicial Circuit.

In addition, this case is also similar to the following cases: Chicago Title Insurance Company v. Florida Department of Revenue, case nos. 09-2205, Second Judicial Circuit; Chicago Title Insurance Company v. Florida Department of Revenue, case no. 10-3539, Second Judicial Circuit; and Chicago Title Insurance Company v. Florida Department of Revenue, case no. 11-1669, Second Judicial Circuit. See Agency Litigation Inventory Reports, above, for Chicago Title Insurance Company v. Florida Department of Revenue, case no. 09-2205, Second Judicial Circuit; Chicago Title Insurance Company v. Florida Department of Revenue, case no. 10-3539, Second Judicial Circuit; and Chicago Title Insurance Company v. Florida Department of Revenue,

	case no. 11-1669, Second Judicial Circuit.
Amount of the Claim:	\$669,853 assessment; \$563,370 refund claim (\$1,233,223 total amount in controversy)
Specific Statutes or Laws (including GAA) Challenged:	None
Status of the Case:	The Department answered and filed affirmative defenses to Ticor's amended complaint. The trial court granted Ticor's motion to stay, pending the outcome of the "Test case," <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u> , case no. 9-1708 (<u>Fidelity 9-1708</u>) which the parties agreed to decide the outcome of this case. Please see Agency Litigation Inventory report for <u>Fidelity 9-1708</u> , above.
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).	

Office of Policy and Budget – July 2013

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:	09-2204
Summary of the Complaint:	<p>This is an action contesting the Department's application of insurance premium tax pursuant to Section 624.509, Florida Statutes, for calendar year 2006. The issue in the case is whether insurance premium tax for title insurance companies is based upon the gross premiums charged to customers, or upon the portion of the gross premiums which is remitted to the insurance carriers after payment of the title insurance agent's commission.</p> <p>The taxpayer (Ticor) is domiciled in California and writes title insurance coverage in Florida. See Section 627.7711(2), Fla. Stat. Ticor's agents collect 100% of the amount charged to the insured and remit 30% to the carrier, Ticor (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>This case is similar to <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3541, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3537, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1707, Second Judicial Circuit, and <u>Ticor Title Insurance Company v. State of Florida, Department of Revenue</u>, case No. 06-111, Second Judicial Circuit, consolidated with <u>Title Insurance Company v. Florida Department of Revenue</u>, case No. 05-695, Second Judicial Circuit. See Agency Litigation Reports for <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3541, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3537, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-2204, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1707, Second Judicial Circuit, and <u>Ticor Title Insurance Company v. State of Florida, Department of Revenue</u>, case No. 06-111, Second Judicial Circuit, consolidated with <u>Title Insurance Company v. Florida Department of Revenue</u>, case No. 05-695, Second Judicial Circuit.</p> <p>This case is also similar to <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 07-2894, Second Judicial Circuit; <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1708, Second Judicial Circuit; <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3540, Second Judicial Circuit; and <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1671, Second Judicial Circuit. See Agency Litigation Inventory Reports, above, for <u>Fidelity National Title Insurance</u></p>

	<p><u>Company v. Florida Department of Revenue</u>, case no. 07-2894, Second Judicial Circuit; <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1708, Second Judicial Circuit; <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3540; and <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1671, Second Judicial Circuit.</p> <p>In addition, this case is also similar to the following cases: <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case nos. 09-2205, Second Judicial Circuit; <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3539, Second Judicial Circuit; and <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1669, Second Judicial Circuit. See Agency Litigation Inventory Reports, above, for <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-2205, Second Judicial Circuit; <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3539, Second Judicial Circuit; and <u>Chicago Title Insurance Company v. Florida Department of Revenue</u>, case no. 11-1669, Second Judicial Circuit.</p>						
Amount of the Claim:	\$145,676 refund claim						
Specific Statutes or Laws (including GAA) Challenged:	None						
Status of the Case:	The Department answered and filed affirmative defenses to the complaint. The trial court granted the Ticor’s motion to stay, pending the outcome of the “Test case,” <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u> , case no. 9-1708 (<u>Fidelity 9-1708</u>), which the parties agreed to decide the outcome of this case. Please see Agency Litigation Inventory report for <u>Fidelity 9-1708</u> , above.						
Who is representing (of record) the state in this lawsuit? Check all that apply.	<table border="1" style="width: 100%;"> <tr> <td style="width: 30px;"><input type="checkbox"/></td> <td>Agency Counsel</td> </tr> <tr> <td><input checked="" type="checkbox"/></td> <td>Office of the Attorney General or Division of Risk Management</td> </tr> <tr> <td><input type="checkbox"/></td> <td>Outside Contract Counsel</td> </tr> </table>	<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
<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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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. Florida Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	10-3537		
Summary of the Complaint:	<p>This is an action contesting the Department's application of insurance premium tax pursuant to Section 624.509, Florida Statutes, for calendar year 2009. The issue in the case is whether insurance premium tax for title insurance companies is based upon the gross premiums charged to customers, or upon the portion of the gross premiums which is remitted to the insurance carriers after payment of the title insurance agent's commission.</p> <p>The taxpayer (Ticor) is domiciled in California and writes title insurance coverage in Florida. See Section 627.7711(2), Fla. Stat. Ticor's agents collect 100% of the amount charged to the insured and remit 30% to the carrier, Ticor (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>This case is similar to <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3541, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-2204, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1707, Second Judicial Circuit, and <u>Ticor Title Insurance Company v. State of Florida, Department of Revenue</u>, case No. 06-111, Second Judicial Circuit, consolidated with <u>Title Insurance Company v. Florida Department of Revenue</u>, case no. 05-695, Second Judicial Circuit. See Agency Litigation Reports for <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3541, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 10-3537, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-2204, Second Judicial Circuit; <u>Ticor Title Insurance Company v. Florida Department of Revenue</u>, case no. 09-1707, Second Judicial Circuit, and <u>Ticor Title</u></p>		

	<p><u>Insurance Company v. State of Florida, Department of Revenue, Case No. 06-111, Second Judicial Circuit, consolidated with Title Insurance Company v. Florida Department of Revenue, case no. 05-695, Second Judicial Circuit.</u></p> <p>This case is also similar to <u>Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 07-2894, Second Judicial Circuit; Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 09-1708, Second Judicial Circuit; Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 10-3540, Second Judicial Circuit; and Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 11-1671, Second Judicial Circuit.</u> See Agency Litigation Inventory Reports, above, for <u>Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 07-2894, Second Judicial Circuit; Fidelity National Title Insurance Company v. Florida Department of Revenue case no. 09-1708, Second Judicial Circuit; Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 10-3540; and Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 11-1671, Second Judicial Circuit.</u></p> <p>In addition, this case is also similar to the following cases: <u>Chicago Title Insurance Company v. Florida Department of Revenue, case nos. 09-2205, Second Judicial Circuit; Chicago Title Insurance Company v. Florida Department of Revenue, case no. 10-3539, Second Judicial Circuit; and Chicago Title Insurance Company v. Florida Department of Revenue, case no. 11-1669, Second Judicial Circuit.</u> See Agency Litigation Inventory Reports, above, for <u>Chicago Title Insurance Company v. Florida Department of Revenue, case no. 09-2205, Second Judicial Circuit; Chicago Title Insurance Company v. Florida Department of Revenue, case no. 10-3539, Second Judicial Circuit; and Chicago Title Insurance Company v. Florida Department of Revenue, case no. 11-1669, Second Judicial Circuit.</u></p>
Amount of the Claim:	\$320,628 assessment and refund claim of \$26,730
Specific Statutes or Laws (including GAA) Challenged:	None
Status of the Case:	<p>The Department filed its answer and affirmative defenses to Ticor's complaint. The trial court granted Ticor's motion to stay, pending the outcome of the "Test case," <u>Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 9-1708 (Fidelity 9-1708)</u>, which the parties agreed to decide the outcome of this case. The Court granted the taxpayer's motion to file an amended complaint and extend the stay. The Department has not yet responded to the amended complaint. Please see Agency Litigation Inventory report for <u>Fidelity 9-1708, above.</u></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).		

Office of Policy and Budget – July 2013

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
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:	10-3541		
Summary of the Complaint:	<p>This is an action contesting the Department's application of insurance premium tax pursuant to Section 624.509, Florida Statutes, for calendar year 2009. The issue in the case is whether insurance premium tax for title insurance companies is based upon the gross premiums charged to customers, or upon the portion of the gross premiums which is remitted to the insurance carriers after payment of the title insurance agent's commission.</p> <p>The taxpayer (Ticor) is domiciled in California and writes title insurance coverage in Florida. See Section 627.7711(2), Fla. Stat. Ticor’s agents collect 100% of the amount charged to the insured and remit 30% to the carrier, Ticor (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>		

This case is similar to Ticor Title Insurance Company v. Florida Department of Revenue, case no. 10-3537, Second Judicial Circuit; Ticor Title Insurance Company v. Florida Department of Revenue, Case no. 09-2204, Second Judicial Circuit; Ticor Title Insurance Company v. Florida Department of Revenue, case no. 09-1707, Second Judicial Circuit, and Ticor Title Insurance Company v. State of Florida, Department of Revenue, case no. 06-111, Second Judicial Circuit, consolidated with Title Insurance Company v. Florida Department of Revenue, case no. 05-695, Second Judicial Circuit. See Agency Litigation Reports for Ticor Title Insurance Company v. Florida Department of Revenue, case no. 10-3541, Second Judicial Circuit; Ticor Title Insurance Company v. Florida Department of Revenue, case no. 10-3537, Second Judicial Circuit; Ticor Title Insurance Company v. Florida Department of Revenue, case no. 09-2204, Second Judicial Circuit; Ticor Title Insurance Company v. Florida Department of Revenue, case no. 09-1707, Second Judicial Circuit, and Ticor Title Insurance Company v. State of Florida, Department of Revenue, Case No. 06-111, Second Judicial Circuit, consolidated with Title Insurance Company v. Florida Department of Revenue, case no. 05-695, Second Judicial Circuit.

This case is also similar to Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 07-2894, Second Judicial Circuit; Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 09-1708, Second Judicial Circuit; Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 10-3540, Second Judicial Circuit; and Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 11-1671, Second Judicial Circuit. See Agency Litigation Inventory Reports, above, for Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 07-2894, Second Judicial Circuit; Fidelity National Title Insurance Company v. Florida Department of Revenue case no. 09-1708, Second Judicial Circuit; Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 10-3540; and Fidelity National Title Insurance Company v. Florida Department of Revenue, case no. 11-1671, Second Judicial Circuit.

In addition, this case is also similar to the following cases: Chicago Title Insurance Company v. Florida Department of Revenue, case nos. 09-2205, Second Judicial Circuit; Chicago Title Insurance Company v. Florida Department of Revenue, case no. 10-3539, Second Judicial Circuit; and Chicago Title Insurance Company v. Florida Department of Revenue, case no. 11-1669, Second Judicial Circuit. See Agency Litigation Inventory Reports, above, for Chicago Title Insurance Company v. Florida Department of Revenue, case no. 09-2205, Second Judicial Circuit; Chicago Title Insurance Company v. Florida Department of Revenue, case no. 10-3539, Second Judicial Circuit; and Chicago Title Insurance Company v. Florida Department of Revenue,

	case no. 11-1669, Second Judicial Circuit.
Amount of the Claim:	\$168,670.83
Specific Statutes or Laws (including GAA) Challenged:	
Status of the Case:	The Department filed its answer and affirmative defenses to Ticor's complaint. The trial court granted Ticor's motion to stay, pending the outcome of the "Test case," <u>Fidelity National Title Insurance Company v. Florida Department of Revenue</u> , case no. 9-1708 (Fidelity 9-1708). Please see Agency Litigation Inventory report for <u>Fidelity 9-1708</u> , above.
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).	

Office of Policy and Budget – July 2013

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.</i>			
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>TML Logistics, Inc. v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Tenth Judicial Circuit		

Case Number:	10-7732	
Summary of the Complaint:	<p>Plaintiff, TML Logistics, is an interstate trucking company that brought this putative class action for itself and all similarly situated taxpayers for tax years 2007-2009, seeking refunds of fuel taxes based upon the theory that federal excise taxes must be deducted in computing average price per gallon of diesel fuel. Plaintiff purchased undyed diesel fuel for which taxes have already been paid, and uses the fuel for exempt purposes (to fuel the refrigeration units in refrigeration trucks). See sections 206.8745 and 206.874(3), Florida Statutes. Plaintiff seeks tax refunds for those purchases.</p> <p>The Department denied the 2007 and 2009 refund requests as either untimely (i.e., time barred by Section 206.8745(8)(b), Florida Statutes) or for failing to provide necessary invoices to establish the amount of fuel purchased and taxes paid (Section 206.8745(7)(d), Florida Statutes).</p>	
Amount of the Claim:	The amount of the potential class action refund claim exceeds \$500,000.	
Specific Statutes or Laws (including GAA) Challenged:	None	
Status of the Case:	A hearing on the Plaintiff's motion for class certification will be held on September 4, 2013. The Department has filed a response in opposition to the Plaintiff's motion for class certification. The Department does not yet know the potential number of class members or the amount of the aggregate class claim. The Department, however, expects those numbers to be significant.	
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).	John W. Frost, II Frost Van den Boom & Smith, P.A. P.O. Box 2188 Bartow, FL 33831-2188	

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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:	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>Total Transportation of Mississippi, Inc. v. State of Florida, Department of Revenue</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	10-3141		
Summary of the Complaint:	<p>This case involves a challenge by the taxpayer (Total Transportation) to the Department's refund denial of motor fuel tax for the tax period of 09-01-05 through 09-30-08. Total Transportation is a common carrier engaged in interstate commerce. Total Transportation purchases undyed diesel fuel in Florida. Total Transportation filed a timely refund claim pursuant to Section 212.08(9)(b), Florida Statutes, which authorizes a carrier to pay sales tax on certain Florida purchases based on an apportionment factor. Total Transportation applied the apportionment factor to the fuel taxes it paid on undyed diesel fuel it used in interstate commerce. Total Transportation alleges that for a portion of the undyed diesel fuel it has purchased it pays sales tax, and, therefore, it is subject to the refund provided for in Section 212.08(9)(b), Florida Statutes. <u>See also</u> Fla. Admin. Code R. 12A-1.059 and Section 206.87(1)(e), Fla. Stat.</p> <p>This case is similar to <u>U.S. Xpress, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-2974, Second Judicial Circuit; <u>Star Transportation, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3140, Second Judicial Circuit; <u>Southern Refrigerated Transport, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3142, Second Judicial Circuit; <u>Covenant Transport, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3143, Second Judicial Circuit; and <u>Arnold Transportation Services, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3144, Second Judicial Circuit. See Agency Litigation Inventory reports, above and below, for <u>U.S. Xpress, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-2974, Second Judicial Circuit; <u>Star Transportation, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3140, Second Judicial Circuit; <u>Southern Refrigerated Transport, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3142, Second Judicial Circuit; <u>Covenant Transport, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3143, Second Judicial Circuit; and <u>Arnold Transportation Services, Inc.</u></p>		

	<p><u>v. State of Florida, Department of Revenue</u>, case no. 10-3144, Second Judicial Circuit.</p> <p>This case is also similar to <u>Sunco Carriers, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-7605, Tenth Judicial Circuit. See Agency Litigation Inventory report, above, for <u>Sunco Carriers, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-7605, Tenth Judicial Circuit.</p>		
Amount of the Claim:	\$124,318		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	The parties are engaged in discovery. No trial date has yet been set in 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).			

Office of Policy and Budget – July 2013

<p>Schedule VII: Agency Litigation Inventory</p> <p><i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i></p>			
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>Tractor Supply Company v. Department of Revenue</u>		

Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	13-475		
Summary of the Complaint:	<p>This case involves a sales and use tax assessment. The taxpayer is headquartered in Brentwood, Tennessee and owns and operates numerous retail farm supply stores throughout the United States. The taxpayer sells farming supplies, pet supplies, lawn and garden supplies, automotive accessories, and hardware supplies.</p> <p>The Department audited the taxpayer and found sales where tax was not collected. As a result of an audit, the Department assessed additional tax on sales and purchases due to a lack of documentation to support whether tax was paid on fixed asset purchases and leasing of equipment.</p>		
Amount of the Claim:	\$1,183,049.82		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	The parties are engaged in discovery. No final hearing date has yet been set in this case.		
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).			

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Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
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>U.S. Xpress, Inc. v. State of Florida, Department of Revenue</u>
Court with Jurisdiction:	Second Judicial Circuit
Case Number:	10-2974
Summary of the Complaint:	<p>This case involves a challenge by the taxpayer (U.S. Xpress) to the Department’s refund denial of motor fuel tax for the tax period of 09-01-05 through 03-31-08. U.S. Xpress is a common carrier engaged in interstate commerce. U.S. Xpress purchases undyed diesel fuel in Florida. U.S. Xpress filed a timely refund claim pursuant to Section 212.08(9)(b), Florida Statutes, which authorizes a carrier to pay sales tax on certain Florida purchases based on an apportionment factor. U.S. Xpress applied the apportionment factor to the fuel taxes it paid on undyed diesel fuel it used in interstate commerce. U.S. Xpress alleges that for a portion of the undyed diesel fuel it has purchased it pays sales tax, and, therefore, it is subject to the refund provided for in Section 212.08(9)(b), Florida Statutes. <u>See also</u> Fla. Admin. Code R. 12A-1.059 and Section 206.87(1)(e), Fla. Stat.</p> <p>This case is similar to <u>Star Transportation, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3140, Second Judicial Circuit; <u>Total Transportation of Mississippi, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3141, Second Judicial Circuit; <u>Southern Refrigerated Transport, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3142, Second Judicial Circuit; <u>Covenant Transport, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3143, Second Judicial Circuit; and <u>Arnold Transportation Services, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3144, Second Judicial Circuit. See Agency Litigation Inventory reports, above, for <u>Star Transportation, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3140, Second Judicial Circuit; <u>Total Transportation of Mississippi, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3141, Second Judicial Circuit; <u>Southern Refrigerated Transport, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3142, Second Judicial Circuit; <u>Covenant Transport, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3143, Second Judicial Circuit; and <u>Arnold Transportation Services, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-3144, Second Judicial Circuit.</p> <p>This case is also similar to <u>Sunco Carriers, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-7605, Tenth Judicial Circuit. See Agency Litigation Inventory report, above, for <u>Sunco Carriers, Inc. v. State of Florida, Department of Revenue</u>, case no. 10-7605, Tenth Judicial Circuit.</p>

Amount of the Claim:	\$778,714
Specific Statutes or Laws (including GAA) Challenged:	None
Status of the Case:	The parties are engaged in discovery. No trial date has yet been set in this case.
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).	

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<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
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>Verizon Business Purchasing, LLC, a foreign limited liability company v. State of Florida Department of Revenue, an agency of the State of Florida</u>		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	11-1498		

<p>Summary of the Complaint:</p>	<p>This case involves a challenge brought by Verizon Business Purchasing, LLC (Verizon) against the Department’s assessment of sales and use tax, based on the set forth below.</p> <ol style="list-style-type: none"> 1. Whether the Department's Notice of Proposed Assessment (NOPA) constituted an “assessment” for purposes of an agreed extension to the statutes of limitations pursuant to section 95.091(3), Florida Statutes. Verizon contends that the NOPA does not constitute a "final assessment" and therefore the entire assessment reflected in the NOPA is invalid. 2. Whether the Department correctly audited and calculated additional sales tax due on Verizon's purchases of tangible real property from vendors. 3. Whether the Department correctly audited and calculated additional sales tax due on Verizon's rental of certain real property. 4. Whether the Department correctly determined certain sales and use taxes due on Verizon's audited transactions. 						
<p>Amount of the Claim:</p>	<p>\$3,169,168</p>						
<p>Specific Statutes or Laws (including GAA) Challenged:</p>	<p>None</p>						
<p>Status of the Case:</p>	<p>In the trial court below, Second Judicial Circuit, case no. 11-1498, the Plaintiff/Appellant (Verizon) filed a motion for summary judgment and the Department filed a cross-motion for summary judgment on the issue of whether Department's Notice of Proposed Assessment (NOPA) constituted an “assessment.” After a hearing was held in April, 2012 on both motions, the trial court granted the Department’s motion for summary judgment in June, 2012. Verizon filed a motion for entry of a partial summary judgment in July, 2012 on the issue of whether the NOPA constituted an assessment in order to obtain immediate appellate review.</p> <p>The trial court denied Verizon’s motion for entry of a partial summary judgment and Verizon appealed in November, 2012. In February, 2013, the District dismissed Verizon’s appeal, case no. 1D12-5313. No trial date has yet been set.</p>						
<p>Who is representing (of record) the state in this lawsuit? Check all that apply.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30px; text-align: center;"><input type="checkbox"/></td> <td>Agency Counsel</td> </tr> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td>Office of the Attorney General or Division of Risk Management</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Outside Contract Counsel</td> </tr> </table>	<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
<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>							

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
Agency:	Office of the Attorney General		
Contact Person:	Jeffrey Dikman	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Watson Laboratories, Inc. v. Florida v. Florida Department of Revenue</u>		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	13-001523		
Summary of the Complaint:	<p>This case involves a sales and use tax assessment. Petitioner is engaged in the manufacture, marketing, sales and distribution of pharmaceutical products. The Department has determined in its Notice of Reconsideration that Petitioner failed to produce sufficient evidence to support the following exemption claims:</p> <p>(1) Petitioner's claim that the auditor improperly assessed expenses that were allegedly exempt under 212.08(5)(b)2.a., Florida Statutes. That exemption concerns industrial machinery and equipment purchased for use in expanding manufacturing facilities or plant units which manufacture, process, compound, or produce for sale items of tangible personal property at fixed locations in this state that are used to increase the productive output for such expanded facility or business by not less than 10 percent;</p> <p>(2) Petitioner's assertion that the auditor improperly assessed tax on expenses that were allegedly exempt under 212.08(7)(xx)., Florida Statutes. That exemption concerns labor, parts and materials used in the repair of and incorporated into, industrial machinery and equipment which is used for the manufacture, processing, compounding, or production for shipping of items of tangible personal property at fixed locations in this state;</p> <p>(3) Whether Petitioner has proven that it paid sales tax on commercial rent payments. Petitioner has solely provided copies of leases.</p>		
Amount of the Claim:	\$2,192,305.47		

Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	The parties are engaged in discovery. No final hearing date has yet been set in this case.		
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).			

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<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
Agency:	Office of the Attorney General		
Contact Person:	Jim McAuley	Phone Number:	414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Robert Zoba, individually and on behalf of all others similarly situated v. The City of Coral Springs, Broward County, The Florida Department of Revenue, and Howard C. Foreman, in his official capacity as the Clerk of the Court for the Seventeenth Judicial Circuit Broward County, Florida</u>		
Court with Jurisdiction:	Fourth District Court of Appeal		
Case Number:	4D13-2804		
Summary of the Complaint:	This case involves a challenge brought by the Appellant to the constitutionality of fines imposed by the City of Coral Springs for speeding violations that occurred in a school zone. In essence, the Appellant alleges that Broward County violated its own ordinance in the establishment of school zone which the Appellant characterizes as a “speed trap.” The fines are distributed by the Clerk of Court to the Department of Revenue for distribution to trust funds.		

	At present, this appeal involves a non-final order granting the Department of Revenue’s motion to transfer venue to Leon County. In granting the Department’s motion to transfer venue the trial court held that the Department’s home venue privilege must be recognized because neither the joint tortfeasor exception nor any other exception to the home venue privilege is applicable.	
Amount of the Claim:	The amount of the claim is unknown at this time.	
Specific Statutes or Laws (including GAA) Challenged:	None	
Status of the Case:	The Appellant’s initial brief is due to be filed on October 9, 2013. Oral argument 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).		

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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:	State of Florida		
Contact Person:	Lisa Raleigh	Phone Number:	850-414-3821
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Sansom v. State of Florida		
Court with Jurisdiction:	Second Judicial Circuit		
Case Number:	2012-CA-2338		
Summary of the Complaint:	Former Speaker of the House seeks reimbursement of his attorneys fees for defending himself from criminal charges.		
Amount of the Claim:	\$ 870,000		
Specific Statutes or Laws (including GAA) Challenged:	Common law		
Status of the Case:	Summary judgment scheduled to be heard Sept. 23.		
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:	Florida Agency for Health Care Administration		
Contact Person:	Blaine H. Winship	Phone Number:	
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Gordian Medical, Inc. v. Dudek, et al. (“Florida Action”) and Gordian Medical, Inc. v. State of Florida, et al. (“Adversary Proceeding”)		
Court with Jurisdiction:	U.S. District Court, N.D. Fla. (Florida Action) U.S. Bankruptcy Court, C.D. Cal. (Adversary Proceeding)		
Case Number:	Case No. 4:11-cv-00631-RH-CAS (Florida Action) Adv. Case No. 8:12-AP-01611-MW (Adversary Proceeding)		
Summary of the Complaint:	Florida Action: Declaratory and Injunctive Relief sought challenging AHCA’s refusal to enroll Gordian as a crossover only provider in the Florida Medicaid Program Adversary Proceeding: Turnover for bankruptcy estate (in Chapter 11 proceeding) sought from AHCA by Gordian of payments for Medicaid crossover claims alleged to be wrongfully withheld by AHCA		
Amount of the Claim:	\$1.2 million		
Specific Statutes or Laws (including GAA) Challenged:	Florida Action: alleged violations of 42 U.S.C. §§ 1395a(a), 1396(a)(10)(E), 1396d(p)(3), and 1983, and in violation of the Commerce Clause, Art. I, sec. 8, cl. 3, U.S. Const. Adversary Proceeding: alleged violations of federal Medicaid law and various provisions of U.S. Const.		
Status of the Case:	Settlement of both cases has been reached, and dismissal should be sought and granted in both cases by the end of September 2013, with Gordian being approved by AHCA as crossover only provider under Florida Medicaid Program, with Gordian’s crossover claims dating back to August 2010 to be assessed individually by AHCA, and with each side to bear its own costs and attorneys’ fees		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel (Florida Action only)	
	<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).	
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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:	Attorney General		
Contact Person:	Blaine H. Winship	Phone Number:	850-414-3657
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Consolidated: Romo, et al. v. Detzner, et al. (“Romo Action”) and League of Women Voters of Florida, et al. v. Detzner, et al. (“LWVF Action”) Note: AG is named as party defendant only in Romo Action, and is in effect a nominal party therein		
Court with Jurisdiction:	Circuit Court of Second Jud. Cir. (Leon County)		
Case Number:	Case No. 2012-CA-00412 (Romo Action) Case No. 2012-CA-00490 (LWVF Action)		
Summary of the Complaint:	Florida Legislature’s Congressional Plan for redistricting alleged to violate Art. III, §§ 20(a) & (b) of Fla. Const. by intending to favor controlling political party and its incumbents and to disfavor the minority political party and its candidates; declaratory and injunctive relief sought, as well as attorneys’ fees and costs		
Amount of the Claim:	n/a. Attorneys’ fees, if awarded for entire case (including appeals), could exceed \$500,000. Redistricting, if required, could result in a special session of the Florida Legislature.		
Specific Statutes or Laws (including GAA) Challenged:	Art. III, §§ 20(a) & (b) of Fla. Const.		
Status of the Case:	Facial challenge has been rejected (and affirmed by Fla. Supreme Court). Trial of as-applied challenge set to commence January 6, 2014 (two weeks). Plaintiffs’ claims for attorneys’ fees, which Plaintiffs acknowledge are sought only under Fla. Stat. § 57.105, have been stricken, with leave to seek later if basis arises.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	x	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).	
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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:	Office of the Attorney General, Department of Legal Affairs		
Contact Person:	Jon Whitney	Phone Number:	(850) 414-3672
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Allapattah Services, Inc., et al. v. Exxon Corporation, et al.		
Court with Jurisdiction:	U. S. District Court, Southern District of Florida		
Case Number:	Case No. 91-0986-CIV-GOLD/SIMONTON		
Summary of the Complaint:	<p>In 1991, a group of current and former Exxon direct served dealers filed a lawsuit against Exxon. The dealers alleged that Exxon had been overcharging all of its direct served dealers for the wholesale price of motor fuel since March 1983. The dealers filed the claim as a class action, meaning that it was on behalf of all dealers who were parties to one or more Sales Agreements with Exxon and who purchased motor fuel directly from Exxon (direct served dealers) between March 1983 and August 1994. The claim relates to Exxon’s Discount for Cash (DFC) program, which Exxon implemented in August 1982. Under this program, Exxon began charging dealers a separate 3% fee for processing credit transactions. Exxon promised, however, that it would reduce the wholesale price of motor fuel by an amount that, on average, would offset the fee. In the lawsuit, the dealers allege that Exxon collected the fee, but failed to reduce the wholesale price of motor fuel. In 2001, after a second five week trial, a federal jury returned a verdict in favor of the dealers finding that Exxon breached its duty to set motor fuel prices in good faith, and that Exxon wrongfully concealed its breach. The jury found that beginning on March 1, 1983, until Exxon cancelled the DFC program on August 28, 1994, Exxon had not reduced the wholesale price of motor fuel. The jury’s verdict awarded the class of approximately 10,000 Exxon service station dealers located in 35 states, 1.3 cents per gallon in damages on every gallon of gasoline they purchased from Exxon between 1983 and 1994. The distribution of funds to dealers who filed timely claims in the case is drawing to a close. The distribution of the 5% Reserve, held back from the initial payments to filing dealers from the initial distributions, has been completed. The few remaining claimants who have not negotiated these last checks or who requested replacement distribution checks have been addressed by court order. Distributions of the Remaining Balance to the various States (including the State of Florida) are in process. According to the Florida Dept. of Financial Services, Bureau of Unclaimed Property, the State of Florida has received the distributions due it, as follows:</p>		

Ledger Type	Ledger Amount	Validation #	Validation Name	Revenue Source Code	Doc Route Code	User Number	Added On
INIT	\$18,571.15	1849642	ALLAPATTAH DFC CLASS ACTION	375: RECEIPTS-UNCLAIMED PROPERTY	FF	62	10/16/2012

Cash Receipts Search Results										
Validation Date	Validation Number	Object Code	Name	Category	Receipt Amt.	Applied Amt.	Unapplied Amt.	Document Location Number	Revenue Source Code	Payment Type
05/09/2013	2469199	036020	ALLAPATTAH DFC CLASS ACTION		\$1,094,243.72	\$0.00	\$1,094,243.72		375	

Ultimate distribution to those dealers who did not timely file claims (“non-filing dealers”) in the case are dependent upon the non-filing dealers seeking payment of a part of their claims as unclaimed property. Based upon amounts reported received in the Department of Financial Services Bureau of Unclaimed Property shown above, the State of Florida has received \$1,112,814.87, as unclaimed property, in distributions in this case.

Amount of the Claim:	\$ (0). This case is reported as a case that may increase revenues received by the state by more than \$500,000, pursuant to s. 216.023(5), Florida Statutes.
Specific Statutes or Laws (including GAA) Challenged:	N/A.
Status of the Case:	On September 18, 2012, the U. S. District Court entered its Order Requesting Status Report from Special Master, requesting Special Master Thomas E. Scott to file a Status Report setting forth the issues that remain outstanding in this case and the time expected to resolve them. The last status report received from States' Counsel indicates that on-going tax litigation pertaining to the Settlement Fund is the remaining obstacle to distribution of unclaimed funds due the States. The Court entered its Order on October 9, 2012, stating: “The Fund shall now take all necessary steps to ensure the timely reporting of unclaimed property and distribution of the uncashed/voided checks and the Remaining Balance to the respective States.” “The Fund shall not make any further efforts to attempt to contact the beneficial owners of the uncashed/voided checks and/or the Remaining Balance prior to the distribution of these funds to the States.” The Order further states: “On or before October 29, 2012, the Special Master shall FILE a Status Report providing an estimate on timing for the final resolution of this case (j.e., when the final disbursements can be made, the Claims Administrator can be discharged, the Special Master's responsibilities can be terminated, and the case can be closed).” The Status Report remains overdue as of August 19, 2013.
Who is representing (of record)	Agency Counsel
	Office of the Attorney General or Division of Risk Management

<p>the state in this lawsuit? Check all that apply.</p>	<p>X</p>	<p>Outside Contract Counsel (States' Counsel):</p> <p>A. Richard Ross Carella Byrne 5 Becker Farm Road Roseland, NJ 07068 RRoss@carellabyrne.com Phone 973-994-1700</p> <p>Nicholas E. Christin Jordan S. Cohen WICKER, SMITH, O'HARA, MCCOY & FORD, P.A. 515 E. Las Olas Boulevard SunTrust Center, Suite 1400 P.O. Box 14460 Ft. Lauderdale, FL 33302 nchristin@wickersmith.com jcohen@wickersmith.com Phone: (954) 847-4800 Fax: (954) 760-9353</p>
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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).

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Cass Walker Christenson

McKenna Long & Aldrige

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Fax: 496-7756

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Stearns Weaver Miller Weissler Alhadeff & Sitterson

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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:	Second Judicial Circuit		
Contact Person:	Alex B.C. Ershock	Phone Number:	(850) 414-3691
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Geoffrey H. Anderson v. The Estate of Carolyn R. Anderson; Charissa Dawn Dupres; Chris Delmarco and Legal Services of North Florida, Inc.; Dr. H. Vernon Anderson, III; Judge Jackie L. Fulford		
Court with Jurisdiction:	First District Court of Appeals / Second Judicial Circuit		
Case Number:	LT: 2012-CA-0999 (consolidated with 2012-CA-2912); 1D13-0925 (Appeal #1) (closed); 1D13-3547 (Appeal #2); 1D13-3877 (Appeal #3)		
Summary of the Complaint:	<p>COMPLAINT: Pro se Plaintiff sues Defendants Sister’s Estate, Brother, Niece, Legal Aid Society, Legal Aid Attorney, and Judge, alleging a civil conspiracy exists between all Defendants to wrongfully take his property, which he left at his sister’s apartment before he was imprisoned for 2 years. He alleges theft, conspiracy, breach of contract, undue influence, intentional infliction of emotional distress, and fraud.</p> <p>APPEAL #1: Immediately appealable order from LT court denying Plaintiff’s motion for change of venue/disqualification of LT judge.</p> <p>APPEAL #2: “Mandamus” petition demanding LT court rule on Plaintiff’s motion for rehearing filed in LT court. Motion for rehearing filed during pendency of Appeal #1, and has been subsequently ruled upon by LT.</p> <p>APPEAL #3: Appealing same LT orders as Appeal #1 and #2, but in a consolidated action. Duplicative of Appeals #1 and #2.</p>		
Amount of the Claim:	\$1,000,000		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	<p>LT: order dismissing Judge Fulford is being challenged in Appeal #3.</p> <p>Appeal #1: closed for failure to pay filing fee</p> <p>Appeal #2: pending.</p> <p>Appeal #3: pending.</p>		
Who is representing (of record) the state in this lawsuit? Check all that	<input type="checkbox"/>	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).	N/A	

Office of Policy and Budget – July 2013

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:	Florida Department of Military Affairs		
Contact Person:	W. Eugene Gandy, Jr. Senior Asst. Atty. General	Phone Number:	(850) 414-3670
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Builders of America, LLC, a Florida limited liability corporation v. Federal Development, LLC, a Delaware limited liability corporation; Federal Miramar, LLC, a Delaware limited liability corporation; the Florida Army National Guard; and the Florida Department of Military Affairs		
Court with Jurisdiction:	Circuit Court in and for St. Johns County, Florida		
Case Number:	The case was initiated in Broward County Circuit Court, Case No. 10-33718-CACE-03. However, the Court abated the case and transferred the matter to St. Johns County, but the case has not been activated in the correct venue and the parties are in settlement discussions.		
Summary of the Complaint:	Claim by subcontractor Builders of America LLC (BOA) against general developer Federal Miramar LLC and related entity Federal Development LLC for breach of contract for construction site development work, and claim against Department of Military Affairs and Florida Army National Guard for alleged failure to post project payment bond.		
Amount of the Claim:	\$928,509.70 plus interest		
Specific Statutes or Laws (including GAA) Challenged:	Not applicable		
Status of the Case:	The case was initiated in Broward County Circuit Court, but was abated for improper venue and transferred to St. Johns County. However, the plaintiff never completed the case transfer and reactivation process. The parties are currently engaged in finalizing settlement discussions with the goal of achieving a global settlement involving all unpaid project subcontractors under which the Department of Military Affairs will not pay any amount exceeding the currently available contract balance of \$404,104.65 (this amount has been certified forward).		
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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Schedule VII: Agency Litigation Inventory (2013)

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 Persons:	Jon Whitney	Phone Number:	(850) 414-3672
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Michael Bradsheer and Michael K. Johnson v. Julie L. Jones, Executive Director, Florida Department of Highway Safety and Motor Vehicles.		
Court with Jurisdiction:	Second Judicial Circuit in and for Leon County.		
Case Number:	Case No. 2007-CA-0864		
Summary of the Complaint:	<p>This case involves a suit against HSMV and its executive director for administratively ordering ignition interlock devices installed on the vehicles of those convicted of DUI and who have served their sentences as a condition of reinstatement of their driver licenses, which was done in the absence of a court order requiring installation of the interlock device, prior to statutory amendments effective July 1, 2005. As a result of an appeal, the remaining issues are whether Plaintiffs/drivers may maintain a due process claim either under the federal or state constitution when they were required to either install the ignition interlock device or forfeit their drivers' licenses. Additionally, there was an issue as to whether the imposition of this requirement as part of a criminal sentence constituted an unauthorized agency action. By motion to dismiss Defendants challenge Plaintiffs' standing to bring claims for prospective declaratory and injunctive relief. None of the Plaintiff/Drivers presently has an ignition interlock device on their vehicle. Additionally, there is an issue as to whether they may bring an action on behalf of a class, since their own claims are moot.</p>		
Amount of the Claim:	Unknown. It is expected to be less than the \$3 million to \$10 million originally estimated, if damages were authorized (which they are not, according to the opinion of the First District Court of Appeal in this case). Attorney's fees, if awarded, are to be paid by the Division of Risk Management.		

Specific Statutes or Laws (including GAA) Challenged:	None.
Status of the Case:	The trial court dismissed the case for failure to state a cause of action. An appeal was taken. The First District Court of Appeal remanded the case to (1) with respect to Count I determine whether the appellant's federal rights were violated without adequate due process when the department required them to either install the ignition interlock device or forfeit their licenses; and (2) to consider whether the Department violated the state constitutional prohibition against depriving one of liberty or property without due process, and whether the agency penalties were authorized by law. The Florida Supreme Court declined Plaintiffs' request to review the case. On remand, Plaintiffs sought to amend their complaint, which was granted by the Circuit Court. Defendants' Motion to Dismiss Plaintiffs' Third Amended and Supplemental Complaint was denied November 20, 2012. Plaintiffs' motion for class certification was filed on February 22, 2013, and Defendants' Response in Opposition to Plaintiffs' Motion to Certify was filed June 28, 2013. Plaintiffs' Motion to Certify Class and cross motions for summary judgment are pending, following hearings held June 4, 2013 (on Plaintiffs' Amended Motion for Summary Declaratory Judgment), and July 2, 2013 (on Plaintiffs' Motion to Certify Class, Plaintiffs' Motion for Supplemental Equitable Relief, and Defendants' Motion for Summary Judgment). Proposed orders were submitted on August 8, 2013, in accordance with the Court's instructions at the hearing held July 2, 2013.
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>
	<input checked="" type="checkbox"/> Office of the Attorney General and 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).	M. Stephen Turner, P.A. David Miller, P.A. Kelly Overstreet Johnson, P.A. Broad and Cassel 215 South Monroe Street Suite 400 Post Office Drawer 11300 Tallahassee, FL 32301; and Matthew K. Foster, Esq., Brooks, Leboeuf, Bennett, Foster & Gwartney, P.A., 909 East Park Avenue, Tallahassee, FL 32301

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:	Florida Department of Corrections		
Contact Person:	Jon Whitney; David Grimes, Ian Cedell, Asst. Attys. Gen.; and Diane G. DeWolf, Deputy Solicitor General.	Phone Number:	414-3672; 414-3653; 414-3641; and 414-3818.
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Sebastian Kothmann v. Dr. Luz Rosario, M.D. (Individual Capacity).		
Court with Jurisdiction:	U. S. District Court, Middle District of Florida, Ocala Division; and U. S. Eleventh Circuit Court of Appeals.		
Case Number:	5:13-cv-00028 (District Court); and 13-13166-FF (Court of Appeals).		
Summary of the Complaint:	<p>The Defendant, Dr. Luz Rosario, is the Chief Medical Officer for Lowell Correctional Institution, who supervised Plaintiff's medical treatment during Plaintiff's incarceration for one year. Plaintiff has sued Defendant individually pursuant to 42 U. S.C. s. 1983, claiming the denial of hormone replacement therapy (HRT) for Plaintiff's claimed gender identity disorder (GID) during Plaintiff's incarceration, violated Plaintiff's constitutional right to be free from deliberate indifference to his GID under the 8th Amendment to the U. S. Constitution. The U. S. District Court denied Defendant's Motion to Dismiss/Motion for Summary Judgment that raised the defense of qualified immunity based upon the Plaintiff having been provided mental health treatment (counseling and medication) for Plaintiff's claimed GID. Instead, the Court ruled that Defendant may establish qualified immunity upon "a competent showing that plaintiff received adequate mental health treatment for his GID [gender identify disorder]...." However, this ruling is contrary to existing case law in the Middle and Northern Districts of Florida, in which the Court had previously upheld the defense of qualified immunity, and held that in cases such as this, where an inmate had sued because HRT (hormone replacement therapy) was not provided during incarceration for claimed GID, all that is necessary to establish the defense of qualified immunity is to show that the inmate received some mental health counseling for the GID. A showing of adequacy of treatment for the inmate's claimed GID was not required in those cases. Thus, those earlier decisions did not place the burden of proof on the defendant to prove that the mental health treatment provided was adequate to address the inmate's claimed GID. Accordingly, the denial of the defense of qualified immunity is being appealed because, under existing case law, Plaintiff could not prove that</p>		

	Defendant's conduct "violates 'clearly established statutory or constitutional rights of which a reasonable person would have known.'" See, Brown v. City of Huntsville, 608 F. 3d 724, 734 (11th Cir. 2010).
Amount of the Claim:	\$750,000.00 (according to Plaintiff's counsel)(Complaint does not specify amount claimed).
Specific Statutes or Laws (including GAA) Challenged:	N/A.
Status of the Case:	On appeal to the U. S. Eleventh Circuit Court of Appeals, from the Order of the U. S. District Court denying Defendants' Motion to Dismiss, or in the alternative, Motion for Summary Judgment.
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.

Office of Policy and Budget – July 2013

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:	State Attorney's Office, 4th Judicial Circuit & 4th Judicial Circuit		
Contact Person:	Alex B.C. Ershock	Phone Number:	(850) 414-3691
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Orvel Winston Lloyd v. John Kalinowski, Robert Foster, Stephen Siegel, Laura Coggin, Gary Baker, Angela Corey, sued in their individual capacity		
Court with Jurisdiction:	United States District Court, Middle District, Florida (Jacksonville Division)		
Case Number:	3:13-cv-903-MMH		
Summary of the Complaint:	<p>Pro se inmate Plaintiff sues the State Attorney for the 4th Judicial Circuit, 3 ASAs, a Circuit Court Judge, and PSP's private attorney for various constitutional and state law violations.</p> <p>GENERAL ALLEGATIONS: PSP's property was allegedly searched without probable cause due to information from two confidential informant's tips. The search warrant issued allegedly fails to establish probable cause due to the unreliability of the CIs. The remainder of the allegations differ as to the "type" of defendant.</p> <p>JUDGE FOSTER: Alleges that Judge Foster is deliberately ruling against PSP and conspiring against him in retaliation for PSP bringing a lawsuit against Judge Foster in 2008. Judge Foster allegedly conspired with PSP's attorney to get PSP convicted of crimes. In addition, Judge Foster allegedly harasses and threatens PSP's attorney, and allegedly detains PSP illegally due to excessive bond and illegal criminal informations.</p> <p>ASS'T STATE ATTYS: Generally alleges that none of the ASAs are actually ASAs, meaning that they allegedly have no authority/lacked jurisdiction to bring criminal charges or prosecute cases. ASA Kalinowski is allegedly conspiring with Judge Foster re: illegal detention and without arraigning him. ASAs Siegel and Coggins allegedly had knowledge of perjurious testimony and conspired with Judge Foster to use evidence during trial.</p> <p>STATE ATTY: PSP alleges that SA Corey violated state law when she designated ASA Kalinowski to sign felony criminal informations. Also alleged to pay ASAs from her own funds, not state funds. PSP makes general allegations of SA's corruption.</p>		

Amount of the Claim:	\$2,200,000	
Specific Statutes or Laws (including GAA) Challenged:	None	
Status of the Case:	Case is active.	
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	

Office of Policy and Budget – July 2013

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 Corrections		
Contact Person:	Alex B.C. Ershock	Phone Number:	(850) 414-3691
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	James Nottle, DC# 119693 v. Kenneth S. Tucker, Secretary, Florida Department of Corrections; Dr. D. Gaxiola, Chief Medical Officer, Columbia Correctional Institution; L. Koon, Senior Registered Nurse, Columbia Correctional Institution		
Court with Jurisdiction:	United States District Court, Middle District, Florida (Jacksonville Division)		
Case Number:	3:12-cv-00383-J-12TEM		
Summary of the Complaint:	Plaintiff sues Secretary of Department of Corrections in official and individual capacity, Chief Medical Officer at Columbia Correctional Institute, and a Sr. RN at Columbia Correctional Institute for violations of 8th Amend. protection against cruel and unusual punishment for not supplying him with antihistamine drugs. Plaintiff alleges Secretary failed to properly train CMO and Sr. RN in implementing adequate necessary medical care.		
Amount of the Claim:	\$2,000,000		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	Defendants have outstanding dispositive Motion to Dismiss. Federal judge also issued an Order to Show Cause to Plaintiff why his case should not be dismissed for failure to prosecute.		
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:	Department of Legal Affairs – Civil Litigation – Fort Lauderdale		
Contact Person:	Monica Galindo Stinson, AAG and Kathy Savor, Bureau Chief	Phone Number:	(954) 712-4684 (954) 712-4671
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Dr. Corliss Rupp v. State of Florida Department of Health, Board of Medicine		
Court with Jurisdiction:	Sixteenth Judicial Circuit in and for Monroe County, Florida		
Case Number:	2010-CA-583-K		
Summary of the Complaint:	Plaintiff seeks damages for alleged Breach of Contract, Defamation, Negligence, Intentional Infliction of Emotional Distress, and Negligent Infliction of Emotional Distress. The Section 1983 cause of action was dismissed with prejudice by the court on April 11, 2011. The plaintiff complains of an administrative action against based on her failure to report the Virginia Board of Medicine action to the Florida Board of Medicine and an alleged breach of contract by the reporting of the conduct to inquiring medical boards, and an alleged subsequent harm to her reputation. The plaintiff filed a successful appeal of the underlying action by the Florida Board of Medicine. <u>Rupp v. Department of Health</u> , 963 So.2d 790 (Fla. 3d DCA 2007).		
Amount of the Claim:	\$2,000,000.00		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	Discovery is completed and parties are waiting for a trial date. The parties have not been ordered to Mediation as of this 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).	N/A
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Office of Policy and Budget – July 2013

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:	State of Florida, Supreme Court of Florida, Tenth Judicial Circuit		
Contact Person:	William Bissell	Phone Number:	850-414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Mark J. Cuyler v. Judges Ellen S. Masters, Charles T. Canady; and State of Florida		
Court with Jurisdiction:	Ninth Judicial Circuit (Orange County)		
Case Number:	2012-CA-20245		
Summary of the Complaint:	<p>This action involves a pro se litigant, Mark Cuyler, suing Judge Masters, Justice Canady and the State of Florida. Cuyler’s complaint is generally based on unfavorable rulings he received in a prior action, Cuyler v. Munyon, et. al., 2012-CA-003238. In that case, Judge Masters was appointed by Justice Canady to hear the Plaintiff’s complaint after he had the previous judges recused. Judge Masters proceeded to grant the Defendants’ Motion for Summary Judgment and granted a Motion for Sanctions against Cuyler. Cuyler files this action to accuse Judge Masters and Justice Canady of conspiring with and aiding and abetting Judges Lisa Munyon, Robert Pleus and Thomas R. Kirkland, the Defendants in Cuyler v. Munyon, et al., in abridging a number of Plaintiff’s rights and discriminating against him. Cuyler also repeats many of his previous allegations in Cuyler v. Munyon, et al. and now attempts to attribute them to the new defendants. As relief, Cuyler seeks \$4,000,000 and some sort of vague declaratory and injunctive relief. Defendants will respond with arguments based on judicial immunity and failure to state a cause of action against Defendants.</p>		
Amount of the Claim:	\$ 4,000,000		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	Motion to Dismiss has been filed and is pending.		
Who is representing (of record) the state in this lawsuit? Check all that		Agency Counsel	
	X	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).		

Office of Policy and Budget – July 2013

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:	State Attorney's Office for the Second Judicial Circuit, Suwannee County, State of Florida		
Contact Person:	William Bissell	Phone Number:	850-414-3635
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Demetrius Brown v. Walmart Corporation; Walmart Store No. 2626; Chief Loss Prevention Officer Linda Todd; City of Live Oak, Florida; Live Oak Police Department; Chief Alton K. "Buddy" Williams, III; Captain Joe Daly; Detective Justin Bates; Detective Donald Gambel; Officer Frank Gorski; Officer Kyle Kirby; Officer Robert Fipps; Officer Bradley Harrison; Suwannee County, Florida; County Judge William F. Williams, III; State of Florida; Third Judicial Circuit State Attorney's Office; Former State Attorney Robert L. "Skip" Jarvis, Jr.; State Attorney Jeff Siegmeister; Assistant State Attorney Michael Will Washington; Assistant State Attorney Jamie Tyndal; Assistant State Attorney Lisa Long; Assistant State Attorney Kyle McLeod		
Court with Jurisdiction:	Middle District of Florida		
Case Number:	3:13-v-00793-MMH-JBT		
Summary of the Complaint:	<p>This case involves a pro se Plaintiff previously prosecuted by the State Attorney's Office for the Third Judicial Circuit. The Plaintiff attempts to plead causes of action for gross negligence and professional malpractice against the State Attorney Defendants. Additionally, he includes a claim under Section 1983, alleging violations of the Fourth, Fifth and Fourteenth Amendments of the United States Constitution. Plaintiff sues a County Court Judge, 5 State Attorneys and Assistant State Attorneys, a State Attorney Investigator, the State Attorney's Office for the Third Judicial Circuit and the State of Florida.</p> <p>All of Plaintiff's claims arise out of his prosecution in Suwannee County, case no. 2012-CF-000092. Plaintiff seeks actual and punitive monetary damages as well as various equitable relief. As equitable relief, Plaintiff wants the County Judge and State Attorneys terminated from office, all of their bar licenses suspended, dismissal of his criminal Informations and an investigation by the FBI into corruption based on his complaint.</p>		
Amount of the Claim:	\$4,587,600		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	Motion to Dismiss has been filed and 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).		

Office of Policy and Budget – July 2013

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:	Second Judicial Circuit		
Contact Person:	Phillip P. Quaschnick	Phone Number:	850-414-3671
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Willie Cuyler v. The Honorable Judge Charles Dobson, Judge Jackie Fulford, Clerk of the Court Bob Inzer, Assistant County Attorney Courtney E. Frazier, and Deputy Sherriff Mark McGowan		
Court with Jurisdiction:	2nd Jud. Cir.		
Case Number:	2012-CA-1374		
Summary of the Complaint:	Frivolous Petition for Writ of Quo Warranto filed by Pl., a “sovereign citizen” inmate		
Amount of the Claim:	\$16,000,000.00		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	Notice of Failure to Serve Process filed. Filing fee not paid		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input 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:	Department of Highway Safety and Motor Vehicles, Department of Law Enforcement		
Contact Person:	Jason Vail	Phone Number:	414-3663
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Watts v. City of Palm Beach Gardens, et al.		
Court with Jurisdiction:	U.S. District Court, Southern District of Florida		
Case Number:	9:12-cv-81406		
Summary of the Complaint:	That officials of DHSMV and FDLE released the plaintiffs’ driver information without complying with the Driver Privacy Protection Act		
Amount of the Claim:	\$1,000,000		
Specific Statutes or Laws (including GAA) Challenged:	18 U.S.C. ss. 2724 et seq.		
Status of the Case:	Pending on motion to dismiss.		
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		

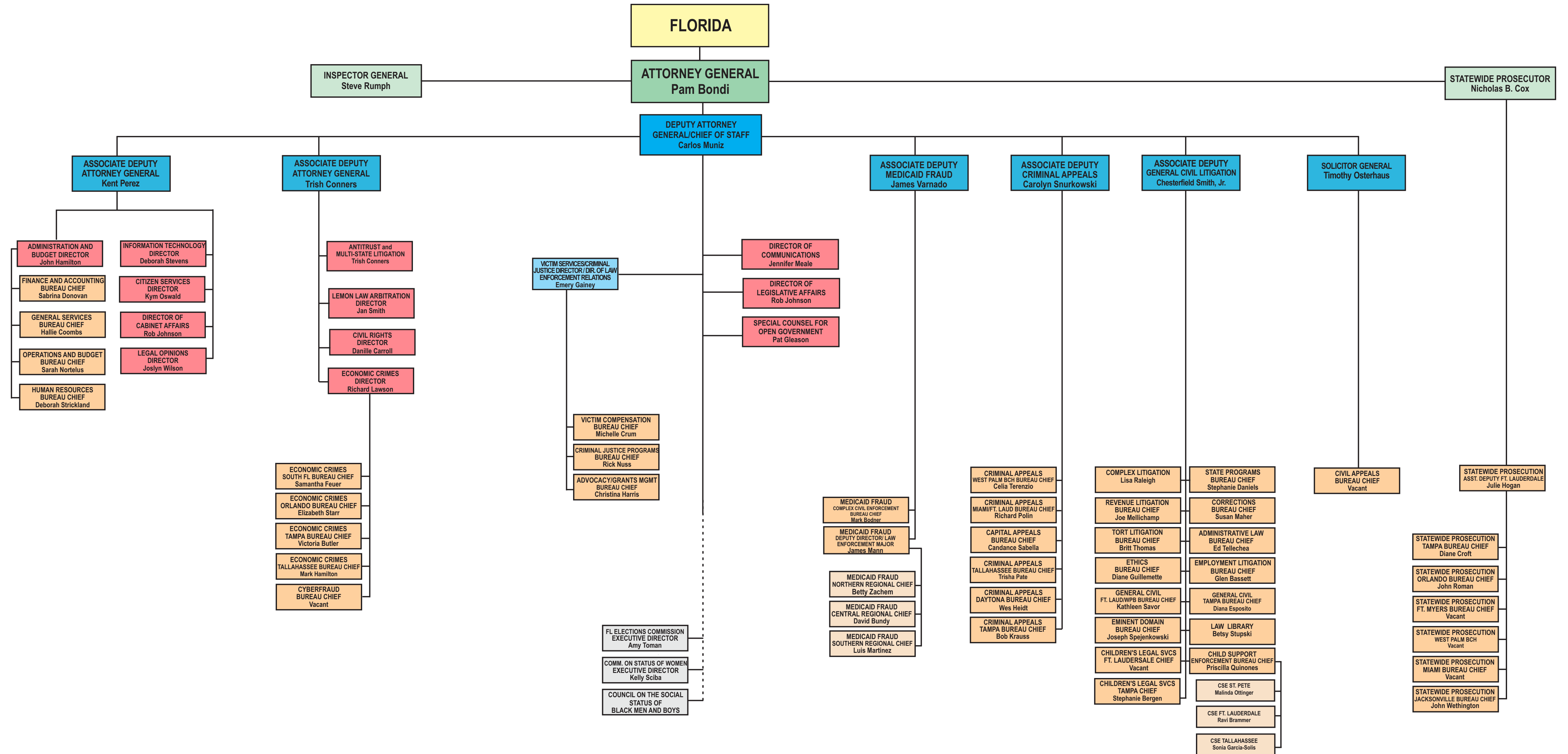
Department Level Exhibits and Schedules



Schedule X

Organization Structure

STATE OF FLORIDA OFFICE OF THE ATTORNEY GENERAL



Revised: 4/17/13

Department Level Exhibits and Schedules



Schedule XI

Agency Level Unit Cost Summary

LEGAL AFFAIRS, DEPARTMENT OF, AND ATTORNEY GENERAL		FISCAL YEAR 2012-13			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT			184,775,923	0	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)			21,686,891	0	
FINAL BUDGET FOR AGENCY			206,462,814	0	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					0
Lemon Law * Number of Arbitration Hearings Conducted		395	3,305.45	1,305,654	
Child Support Enforcement * Number of final orders obtained representing the Department of Revenue in child support enforcement proceedings.		46,491	148.68	6,912,297	
Antitrust * Number of cases enforcing provisions of the Antitrust Act		95	28,073.54	2,666,986	
Racketeer Influenced And Corrupt Organization (rico)/ Consumer Fraud * Cases enforcing the Racketeer Influenced and Corrupt Act and Unfair and Deceptive Trade Practices Act.		278	27,643.73	7,684,957	
Bradenton Judgment * Number of payments		1	6,635,113.00	6,635,113	
Commission On Ethics Prosecutions * Number of cases prosecuted before the Florida Commission on Ethics		156	1,623.05	253,196	
Medicaid Fraud Control * Number of cases investigated involving Medicaid fraud activities		1,006	15,031.23	15,121,414	
Children's Legal Services * Number of cases representing the Department of Children and Families in juvenile dependency and termination of parental rights proceedings		32,935	242.49	7,986,362	
Civil Rights * Number of cases investigated and prosecuted involving violations of civil rights		44	11,743.25	516,703	
Solicitor General And Complex Litigation * Number of cases		376	3,947.21	1,484,152	
Opinions * Number of Opinions Issued		227	2,376.28	539,415	
Cabinet Support Services * Number of Cabinet Meetings		14	26,960.50	377,447	
Eminent Domain * Cases representing the Department of Transportation and other government agencies in eminent domain proceedings.		296	1,335.06	395,178	
Sexual Predator Civil Commitment Appeals * Number of cases		80	2,667.75	213,420	
Non-capital Criminal Appeals * Number of cases - non-capital appellate litigation		26,826	439.22	11,782,505	
Capital Appeals * Number of cases - capital appellate litigation		1,318	1,739.84	2,293,104	
Administrative Law * Number of cases		1,158	1,913.19	2,215,478	
Tax Law * Number of cases enforcing, defending and collecting tax assessments		1,949	677.19	1,319,852	
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.		3,503	2,577.85	9,030,216	
Grants-victims Of Crime Advocacy * Number of victims served through grants.		361,318	70.11	25,331,113	
Victim Notification * Number of appellate services provided		6,752	325.94	2,200,758	
Victim Compensation * Number of victim compensation claims paid		25,929	796.34	20,648,346	
Minority Crime Prevention Programs * Number of crime prevention programs assisted		3	1,593,103.00	4,779,309	
Grants-crime Stoppers * Number of Crime Stopper agencies assisted		31	126,906.71	3,934,108	
Crime Prevention/Training * Number of people attending training		3,500	136.68	478,368	
Civil Legal Assistance * Number of people receiving legal assistance		6,834	731.63	4,999,957	
Investigation And Prosecution Of Multi-circuit Organized Crime-drugs * Annual volume of investigations handled		338	80.43	27,187	
Investigation And Prosecution Of Multi-circuit Organized Crime * Annual volume of investigations handled		771	7,700.71	5,937,248	
Prosecution Of Violations Of The Florida Election Code * Number of cases handled.		520	2,313.00	1,202,762	
TOTAL				148,272,605	
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS				48,190,094	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				196,462,699	

SCHEDULE XI/EXHIBIT VI: 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	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	206,462,814	
TOTAL BUDGET FOR AGENCY (SECTION III):	196,462,699	
	-----	-----
DIFFERENCE:	10,000,115	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

* \$10,000,000 was appropriated in Fiscal Year 2012-13 in Chapter 2013-105 LOF as part of the National Mortgage Settlement. This amount was not expended before the end of the Fiscal Year on June 30, 2013. Therefore, it was reverted and reappropriated in Fiscal Year 2013-14 as specified in law.

Department Level Exhibits and Schedules



Schedule XIV

Variance from Long Range Financial Outlook

Schedule XIV
Variance from Long Range Financial Outlook

Agency: Department of Legal Affairs **Contact:** John L. Hamilton

Article III, Section 19(a)3, Florida Constitution, requires each agency Legislative Budget Request to be based upon and reflect the long range financial outlook adopted by the Joint Legislative Budget Commission or to explain any variance from the outlook.

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2013 contain revenue or expenditure estimates related to your agency?

Yes No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2013-2014 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2014-2015 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a				
b				
c				
d				
e				
f				

- 3) If your agency's Legislative Budget Request does not conform to the long range financial outlook with respect to the revenue estimates (from your Schedule I) or budget drivers, please explain the variance(s) below.

* R/B = Revenue or Budget Driver

Budget Entity Level Exhibits and Schedules



Schedule IX

Major Audit Findings and Recommendations

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS				Budget Period: 2013 - 2014	
Department: Department of Legal Affairs		Chief Internal Auditor: Judy Goodman			
Budget Entity: 41101000		Phone Number: (850) 414-3591			
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2011-22	May-13	Children's Legal Services	Finding No. One: DCF contract compliance elements and review of exception reports		
			RECOMMENDATION: Children's Legal Service should be more diligent about updating FSFN records timely.	MANAGEMENT'S RESPONSE: CLS Tampa has improved considerably in updating FSFN in a timely manner. For example, as of April 19, 2013, CLS Tampa has 93.94% timely entries into FSFN. CLS Broward intends to hire a full-time FSFN data entry person to ensure that the records are updated timely.	
				CLS Tampa monitors the FSFN Metrics Reports regarding the timeliness of various aspects of the case on a weekly basis. CLS has created running master lists of cases which include reasons for delays and the efforts the attorneys made to prevent delays, specifically for Metric 2.2 (timeliness of adjudication and disposition) and Metric 2.4 (children in out of home care for over 12 months with goal of reunification). These master lists are updated regularly (Metric 2.2 - weekly, Metric 2.4 monthly).	
			CLS should continue to direct its attorneys to monitor statutory deadlines during court scheduling in order to achieve DCF time goals and adhere to statutes within the mandated allotment of time.	CLS management (Tampa and Broward) always continues to emphasize to its attorneys that the statutory deadlines must be adhered to and that attorneys should always bring the statutory deadlines and the children's need for permanency to the court's attention when the court schedules hearings. CLS Attorneys are expected to take the lead in achieving permanency for children.	

			OAG OFA should retain accounting records for 6 years and refer completed inventory records to DCF and decisions regarding property should include DCF.	OAG OFA Response: We do keep FLAIR accounting transactions for more than 6 years. The contract file for "billing" purposes is maintained for a minimum of 6 years. I am not aware of DCF requesting a copy of our completed annual property inventories, but that would be available upon request. DCF has not expressed any interest in routine property issues, such as replacement of outdated computers. However, they were provided first right of refusal for the property located in Manatee when that unit was transferred to DCF.	
			Finding No. Two and Three: Compliance with Florida Statutes		
			CONCLUSION: It appears as if there were reasonable explanations or reasons why the delays in the dependency proceedings occurred. The cooperation of the court and the parents is inherent to the success of the timing of the hearings.	MANAGEMENT'S RESPONSE: CLS management always emphasizes to its attorneys that the statutory deadlines must be adhered to and that attorneys should always bring the statutory deadlines and the children's need for permanency to the court's attention when the court schedules hearings. CLS are expected to take the lead in achieving permanency for children as quickly as possible.	
			We concluded that conditions sometimes out of the control of the attorneys contributed to delays in meeting the statutory deadlines. However, we recommend attorneys strive to meet statutory deadlines. While statutory deadlines are somewhat optimistic, attorneys need to make every effort to meet the guidelines recognizing there are circumstances out of their control.	There will be ongoing training of attorneys in both Tampa and Broward to continue to encourage proactive measures to try to reduce permanency delays.	

			Finding No. 4: Legal Issues	
			<p>RECOMMENDATION: OAG should request DCF seek clarifications in the law as follows:</p> <ol style="list-style-type: none"> 1. The Legislature should create a standard process for the establishment of paternity in dependency proceedings when a biological father and legal father assert or contest paternity. 2. The Legislature needs to address and codify the criteria for establishing the risk of harm or nexus under the expedited grounds for termination of parental rights. 	<p>MANAGEMENT'S RESPONSE: Both Tampa and Broward CLS agree that the Legislature should create a standard process for the establishment of paternity in dependency and termination of parental rights proceedings. CLS also agrees that it would be very helpful if the Legislature establishes the criteria to prove the risk of harm or create statutory presumptions for the risk of harm. Should legislation be adopted as the IG has outlined, those changes will assist in eliminating permanency delays.</p>
			Finding No. 5: Analysis of delays for permanency	
			<p>RECOMMENDATION: We recommend that all explanations for not meeting performance metrics are completed. The explanations should address the cause for not meeting the metric rather than a restatement of the condition or the facts.</p>	<p>MANAGEMENT'S RESPONSE: CLS Broward tries to address the causes for not meeting the metrics in a log. Some of the reasons are outside of CLS's control and CLS does try to explain the delays. Should standardized causes be prepared, we can address frequent patterns of delays with DCF so they can initiate statutory changes.</p>
			<p>We recommend that all causes are analyzed and grouped to determine whether changes need to be made to Florida Statutes, the DCF contract, or operating practices.</p>	<p>CLS Tampa regularly monitors the performance metrics and requires all attorneys to provide explanations for not meeting the metric. CLS management regularly reviews the FSFN Metrics master lists and requires attorneys provide reasons for delay for all of the children on the master lists.</p>

			We recommend that standardized causes be prepared to facilitate the uniformity of the responses and to assist analyzing the problems in meeting the metrics.	CLS agrees that causes for not meeting the metrics should be analyzed and grouped to determine common causes. CLS Tampa has already implemented a standardized list of causes to facilitate the uniformity of the responses and to assist in analyzing the problems in meeting the Metrics:	
				1). Parent compliant with most of case plan and there are not sufficient grounds for TPR or PG. 2). Parent almost reached substantial compliance, but more safety issues arose. 3). Parent has completed case plan and has unsupervised visitation, but does not have housing or income to meet the needs of the child. 4). Parent has completed case plan, but child does not want to be placed with the parent. 5). State did not have dependency allegations or case plan regarding the parent at the inception of the case, but then dependency/safety issues arose. 6). Caseworker has not provided parents with assistance to complete CP tasks. 7). Parent is or was incarcerated in prison and cannot or could not complete case plan tasks in prison. 8). Parent is in Drug Court and is still in substance abuse treatment. 9). Awaiting ICPC approval for placement. 10). The court denied the TPR petition. 11). The court denied the Permanent Guardianship (PG) Motion. 12). The disposition hearing occurred late so the case plan has not expired. 13). There was a breakdown in a potential permanent placement for the child. 14). There child has significant mental health issues that the parent cannot handle. 15). Paternity issues prevented timely disposition.	
			We also recommend, when applicable, concurrent case planning in order to try and meet the 12 month reunification goal. This could facilitate children exiting the dependency process sooner.	CLS agrees that effective concurrent planning would facilitate permanency. CLS uses concurrent planning when it is legally permissible.	

			Finding No 6: FSFN vs. CTS	
			RECOMMENDATION: OAG CLS should meet with DCF to urge them to consider allowing the development of software which could integrate shared information or the OAG CLS should consider eliminating the use of CTS.	MANAGEMENT'S RESPONSE: CLS agrees that the integration of CTS and FSFN would be helpful. CTS is user friendly and detail oriented. It is also more confidential than FSFN as other agencies have access to FSFN. The OAG uses CTS to memorialize our face to face meeting notes and to document the reason why permanency has not been achieved which are contract measures.
			Finding No 7: Compliance with F.S. regarding time	
			CONCLUSION AND RECOMMENDATION: We concluded that while there were some non-compliance issues with the FSFN metrics, Tampa and Fort Lauderdale were within the statewide range when compared to the rest of the state. Fort Lauderdale should strive to remain within the requirements for shelter orders and judicial review.	MANAGEMENT'S RESPONSE: Some of the FSFN Metric Reports list the number of children, not the number of cases. Therefore, the data is skewed when the family has more than one child. For example, in Table Five, the Metric 2.1 Report (children without a shelter hearing in 24 hours), indicates that there were two children removed in Tampa without a court hearing within 24 hours; however, these children are siblings and on the same case. Thus, there was only one case where there was a shelter hearing that did not occur within 24 hours. Some of the issues are data entry issues rather than actual late shelters or judicial reviews. By hiring a FSFN data person this would minimize data entry mistakes.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS				Budget Period: 2013 - 2014	
Department: Department of Legal Affairs		Chief Internal Auditor: Judy Goodman			
Budget Entity: 41200100		Phone Number: (850) 414-3591			
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2012-10	February-13	Office of Statewide Prosecution - Follow-up to Previous OIG	PREVIOUS FINDING NUMBER ONE: Allocation of Workload or Resources		
			RECOMMENDATION: OSP should consider finding a way to avoid violation of probation cases by requesting assistance.	CURRENT STATUS FROM OSP (DECEMBER 2012): Chief Assistant Statewide Prosecutors have been advised to evaluate each VOP case individually to determine if it is necessary to request that an Assistant State Attorney handle the VOP on our behalf.	
				AUDITOR'S CONCLUSION: Not implemented, although the Statewide Prosecutor asked his prosecutors to evaluate each case individually via email.	
			PREVIOUS FINDING NUMBER THREE: Best Practices		
			RECOMMENDATION: We recommend OSP consider the following:	CURRENT STATUS FROM OSP (DECEMBER 2012)	
			1. Routine status letters could be sent to interested parties to keep them apprised of trial status	1. OSP is routinely in contact with victims regarding case status. Additionally, upcoming court dates are posted on the OSP website where appropriate.	

			2. Upon completion of a trial, the files should be placed in a standard order and be made ready for scanning	2. OSP staff has been made aware of and asked to comply with the existing standard file format contained in the OSP Procedures Manual.	
			3. A confidentiality order could be acknowledged upon receipt of all discovery documents	3. No additional action taken, please see previous response.	
			4. Software packages which scan voluminous financial documents could be purchased to facilitate financial analysis	4. Requested software was purchased.	
			5. Guidelines for prosecution of cases should be considered such as, but not limited to, dollar limits, number of victims, quantity of drugs, number of people involved, severity of crime, organized activity. These should be incorporated into the operating manual	5. OSP Procedures Manual contains guidelines for prosecution of cases. These guidelines have been revised, are being reviewed and will likely be revised further once the review is complete.	
			6. Standard file templates and file layouts should be implemented statewide when appropriate	6. Forms, templates are updated as needed. OSP staff has been made aware of and asked to comply with the existing standard file format contained in the OSP Procedures Manual.	
			7. A more comprehensive procedures manual needs to be developed to include when cases are charged	7. Charging guidelines contained in the OSP Procedures Manual have been revised, are being reviewed and will likely be revised further once the review is complete.	

			8. Case Tracking System (CTS) could be more user friendly - work with Information Technology to resolve problems	8. OSP works with I.T. on an ongoing basis to resolve problems as they arise (see attached list of dates OSP has contacted I.T. within the last 6 months regarding CTS). OSP met with I.T. on 12/7/12 to discuss needed improvements to CTS. I.T. has made it a priority to fix existing issues and improve overall performance of CTS in the coming months.	
			9. Communication could be improved by conducting additional statewide or regional staff meetings	9. Email updates of office happenings are routinely sent to all staff. OSP will continue to work toward conducting more video and/or telephonic statewide meetings.	
			10. Additional staff could be hired in Miami, Tampa, and Jacksonville	10. OSP currently has a legislative budget request pending for 2 additional attorney positions. The Statewide Prosecutor continues to evaluate all office staffing needs on a regular basis.	
				AUDITOR'S CONCLUSION	
				1. Partially implemented. OSP provided examples of letters sent to some victims regarding the status of the case.	
				2. Partially implemented. OSP has provided written guidelines for file organization but allowed variation as to how the files are organized and handled.	
				3. Partially implemented: some confidentiality forms are available and some were provided.	
				4. Implemented. OSP purchased a financial investigation system software which facilitates financial investigations.	

				5. In progress. OSP provided a draft of guidelines that are currently pending revision and finalization.	
				6. Implemented. Various forms are accessible on the Statewide Prosecution Forum database under SOPs/Forms.	
				7. In progress. OSP provided a draft of guidelines that are currently pending revision and finalization.	
				8. In progress. OSP provided copies of help desk tickets submitted to I.T. over a period of several months.	
				9. Partially implemented. OSP provided copies of emails from the Statewide Prosecutor to staff over a period of several months regarding office updates - trials, staff recognition, policies, issues, etc.	
				10. Not implemented. As of December 2012, additional staff were not hired in Miami, Orlando, and Jacksonville although OSP provided a copy of FY 2013-2014 legislative budget request that was submitted for additional resources.	

			PREVIOUS FINDING NUMBER FOUR: Performance Measures		
			RECOMMENDATION: Developing, enhancing and utilizing performance measures could better track effectiveness. Violation of probation, post conviction, and fugitive cases should not be reported in "active cases".	CURRENT STATUS FROM OSP (DECEMBER 2012): Changes to performance measures have been requested. Recommendation regarding how fugitive cases are reported in CTS has previously been resolved. No additional action has been taken regarding reporting of violation of probation and/or post conviction cases, please see previous	
				AUDITOR'S CONCLUSION: Partially implemented. OSP provided a document requesting changes to performance measures that was communicated to Administrative Services (Budget) in September 2012.	
				Implemented: Fugitive cases are now listed as a separate category in Case Tracing System.	
			PREVIOUS FINDING NUMBER SIX: Lotus		
			RECOMMENDATION: We recommend management review the reports available for project management and if the reports are not useful, consider another case management system or system modifications to enhance the capabilities of Lotus Notes Case Tracking System. Glitches noted in the system should be reviewed, addressed, and followed up with Information Technology to ensure modifications can be made if within budget guidelines and long term plans for the Lotus Notes platform.	CURRENT STATUS FROM OSP (DECEMBER 2012): OSP works with I.T. on an ongoing basis to resolve problems as they arise (see attached list of dates OSP has contacted I.T. within the last 6 months regarding CTS). OSP met with I.T. on 12/7/12 to discuss needed improvements to CTS. I.T. has made it a priority to fix existing issues and improve overall performance of CTS in the coming	

				AUDITOR'S CONCLUSION: Not implemented however according to OSP, an I.T. programmer has been hired to assist with CTS. OSP provided copies of help desk tickets submitted to I.T. over a period of	
			PREVIOUS FINDING NUMBER SEVEN: Accuracy of OSP Statistics and Performance Measures and Reports		
			RECOMMENDATION: Since the data in CTS is reportedly dynamic, sufficient supporting documentation should always be maintained to show how the stats were derived; this could include screen shots and/or printouts of what CTS showed at that time period. Perhaps some of the processes should be automated to reduce the potential for error. All reported financial information should be reviewed by management before release. The OSP should pursue having computerized reports generated from CTS data rather than manually produced reports.	CURRENT STATUS FROM OSP (DECEMBER 2012): OSP works with I.T. on an ongoing basis to resolve problems as they arise (see attached list of dates OSP has contacted I.T. within the last 6 months regarding CTS). OSP met with I.T. on 12/7/12 to discuss needed improvements to CTS. I.T. has made it a priority to fix existing issues and improve overall performance of CTS in the coming months.	
				AUDITOR'S CONCLUSION: In progress. According to OSP, an I.T. programmer has been hired to assist with the case tracking system. OSP provided copies of help desk tickets submitted to I.T. over a period of	

			FINDING EIGHT: Law Enforcement Evaluations		
			RECOMMENDATION: We recommend that OSP consider sending quality assurance/satisfaction surveys, to government partners upon completion of cases. In addition, OSP should continue their outreach efforts to law enforcement partners throughout the state to further expand the geographic distribution and utilization of OSP statewide.	CURRENT STATUS FROM OSP (DECEMBER 2012): OSP is working towards re-instating this practice.	
				AUDITOR'S CONCLUSION: Not implemented	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS				Budget Period: 2013 - 2014	
Department: Department of Legal Affairs		Chief Internal Auditor: Judy Goodman			
Budget Entity: 41100400		Phone Number: (850) 414-3591			
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2012-14	March-13	Victim Services - Advocacy and Grants / Criminal Justice Programs	Finding Number 1: Contract K02552 - Florida Council Against Sexual Violence (\$250,000)	Victim Services - Advocacy and Grants' Action Plan: The 2012-2013 contract includes a more detailed scope of work using an attachment to the agreement. The attachment (Exhibit A) outlines both financial details and a target number of victims to be served during the funding period.	
		Follow-up to Previous DFS Audit	Our review disclosed that the scope of work for one grant agreement was vague. The recipient was required to enter into subcontracts and report that the funds were being used for the purpose intended. However, the agreement did not state the intended purpose of the funds.	Auditor's Conclusion: Implemented. 'Attachment A' of the Contract lists 30 programs, and the projected number of new/ongoing victims served for each quarter. For 2012-2013, the total number of victims served was projected to be 1,875.	
				Furthermore, financial detail of the FCASV Administrative Expenses (\$25,000) was provided to the Department of Financial Services.	

			Finding Number 2: Contract K02552 - Florida Council Against Sexual Violence (\$250,000)		
			Specifically, the agreement did not contain the required language such as, expenditures to be in compliance with the Reference Guide for State Expenditures, the agreement to only be charged with allowable cost resulting from obligations incurred during the term of the agreement, and any balance of unobligated cash must be returned to the state unless authorized to be retained for direct program costs.	Victim Services - Advocacy and Grants' Action Plan: The required language was added to the 2012-2013 contract.	
				Auditor's Conclusion: Implemented. Page two of contract K02552 references "Expenditures of state financial assistance must be in compliance with laws, rules and regulations applicable to expenditures of State funds, including, but not limited to, the Reference Guide for State Expenditures."	
				Only allowable costs resulting from obligations incurred during the term of the AGREEMENT are allowable, and any balances of unobligated cash that have been advanced or paid that are not authorized to be retained for direct program costs in a subsequent period must be refunded to the State.	
			Finding Number 3: Cost Analysis. Contract K02552 - Florida Council Against Sexual Violence (\$250,000).		
			The Department did not provide documentation that the required cost analysis had been completed for one grant agreement.	Victim Services - Advocacy and Grants' Action Plan: A Cost Analysis was completed for the grant agreement and submitted to the Department of Financial Services.	
				Auditor's Conclusion: Implemented	

			<p>Finding Number 4: Contract 001-11 Central Florida Crimeline Program (\$795,943); Contract 024-11 First Coast Crime Stoppers, Inc. (\$322,990); Contract 017-11 Crime Stoppers of Miami Dade County (\$526,546); Contract 013-11 Hillsborough County of BCC (\$315,787); K02471 Urban League of Broward County (\$2,870,247)</p>	<p>Criminal Justice Programs' Action Plan: The Cost/Price Analysis form used by the Department of Legal Affairs to review the Crime Stoppers contracts has been reviewed and approved by Mr. Jeff Cagle, Department of Financial Services. The document will be placed into use and the previous Cost/Price Analysis form that was completed on each program as required, will be replaced with the anew approved form to bring us into compliance with DFS as required in CFO Memorandum #3 (2009-2010).</p>	
			<p>For five additional grant agreements, the Department did not meet the requirements of CFO Memorandum #3 (2009-2010), which requires the Department to obtain the Department of Financial Services' approval prior to making changes to the Cost Analysis Form.</p>	<p>Upon further review, it was noted by the grant manager that the Cost/Price Analysis utilized for the review of the Urban League Grant had not been submitted for review and approval by DFS. However; noting that the entire contract and the Cost/Price Analysis will require additional review and approval by DFS before the 2013-2014 contract, the grant manager will ensure the Cost/Price Analysis utilized for the review of the Urban League Grant will be submitted on or before April 30, 2013 for review and approval by DFS prior to the 2013-2014 grant year which will complete the compliance with CFO Memorandum #2 (2009-2010).</p>	
				<p>Auditor's Conclusion: In Progress.</p>	

			Finding Number 5: Cost Analysis	Victim Services - Advocacy and Grants' Action Plan: A Vendor/Recipient Determination Checklist has been completed for the current year, and will be completed each subsequent year that funding is awarded.	
			Contract K02552 - Florida Council Against Sexual Violence (\$250,000). The Department did not provide the required Vendor/Recipient Determination Checklist as requested.	Auditor's Conclusion: Implemented. Victim Advocacy provided OIG with the completed form signed by the unit's bureau chief.	
			Finding Number 6: Contract 001-11 Central Florida Crimeline Program (\$795,943); Contract 024-11 First Coast Crime Stoppers, Inc. (\$322,990); Contract 017-11 Crime Stoppers of Miami Dade County (\$526,546); Contract 013-11 Hillsborough County of BCC (\$315,787); K02471 Urban League of Broward County (\$2,870,247)	Criminal Justice Programs' Action Plan: The checklist form utilized to make the required Recipient/Subrecipient vs. Vendor Determination was very old and had been used for years. However, it did not meet the new Florida Single Audit Act requirements. The new Recipient/Subrecipient vs. Vendor Determination checklist has been instituted and utilized for the 2012-2013 grant awards to bring the Crime Stoppers and Urban League of Broward County grants into compliance.	
			For five additional grant agreements the Department used its own form rather than the required Recipient/Subrecipient vs. Vendor Determination checklist. The Department's form did not have the necessary provisions to make an accurate determination of whether service providers were vendors or recipients in accordance with the Florida Single Audit Act.	Auditor's Conclusion: Implemented. The new completed Recipient/Subrecipient vs Vendor Determination checklists were provided for each of the contracts mentioned previously.	

			<p>Finding Number 7: Contract 001-11 Central Florida Crimeline Program (\$795,943); Contract 024-11 First Coast Crime Stoppers, Inc. (\$322,990); Contract 017-11 Crime Stoppers of Miami Dade County (\$526,546); Contract 013-11 Hillsborough County of BCC (\$315,787); K02471 Urban League of Broward County (\$2,870,247)</p>	<p>Criminal Justice Programs' Action Plan: The Contract/Grant managers of the Crime Stopper grants and the Urban League of Broward County grant have undergone a restructuring of the management and oversight of payments related to grant reimbursements during the 2011-2012 grant year. Due to the major focus on the funds, we did not always receive the proper required documentation to verify and support that deliverables were met prior to approving payment. The final phase of the restructuring process began with the 2012-2013 grant year which included the development of a document verification program which will allow the contract managers to review and verify receipt of required deliverable documentation and when deliverables are not met, sanctions can be systematically applied as specified within the Monthly Performance requirements.</p>	
			<p>The grant management activity for five grant agreements was not sufficient as the Department did not always verify that the deliverables required by the agreement were received and approved prior to payment or the number of units billed for was actually the number delivered. Payments were approved based on provider-generated data such as quarterly activity report as evidence of services provided for five grant agreements. These reports should be validated with source documentation such as phone logs, agendas for workshops, sign in sheets, etc.</p>	<p>[Crimestoppers]: "Met with Urban League of Broward County on January 15, 2013 to establish additional reporting requirements and we are working on how they can provide more support documentation and a method of supplying the additional information for grant review prior to payment. Has not been fully completed at this time, but in progress."</p>	

				Auditor's Conclusion: In progress. Sign in sheets for the 2012 Annual FACS Meeting were provided. Also, additional documentation was provided with invoices, minutes from board meetings, approval of tips and reward payments, bank statements, expenditure reports, specific deliverables, agendas, etc.	
				DFS agreed on 3-21-13 to auditing a sample of supporting documentation, not reviewing 100%, due to the volume of documents that would have to be provided to OAG staff for review.	
			<p>Finding Number 8: V11129 Collier County Sheriff's Office; V11167 - Domestic Abuse Shelter, Inc.; V11125 Hubbard House, Inc.; V11102 Mothers Against Drunk Driving ; V11241 Salvare, Inc.; V11037 Suncoast Center, Inc.; V11243 City of Jacksonville; V11231 Monroe County Sheriff's; V11018 Religious Community Services, Inc.; V11013 SAWCC, Inc.; V11199 The Children's Advocacy Center of Volusia and Flagler Counties, Inc.; V11074 University of Florida; V11069 Voices of the Children of the Suwannee River Valley</p>	<p>Victim Services - Advocacy and Grants' Action Plan: Starting with the 2012-2013 grants (start date 10/1/2012), the VOCA subgrantees will be required to submit project time sheets that demonstrate the salary costs reported were based on the hours worked on VOCA project.</p>	

			<p>For thirteen cost reimbursement agreements, the Department did not provide documentation to support that salary costs were properly allocated. The budget narratives for these projects included positions that were funded in part by the Department and in part by other funding sources and positions that were entirely funded by the Department. However, the Department did not provide documentation such as project time sheets to evidence that the salary costs were properly allocated based on the percentage of hours worked on the Department's agreements.</p>	<p>Auditor's Conclusion: Implemented. Project time sheets were provided for the contracts above.</p>	
			<p>Finding Number 9: Contract A44CD3 - Seva Technologies, LLC. No documentation was provided for one services contract to evidence that the number of hours billed by the vendor had been verified by the Department prior to approving invoices for payment. In addition, the Department did not provide documented verification that services were delivered satisfactorily prior to approving invoices for payment. The validation process should include reconciling vendor-generated data, such as project timesheets and activity reports, to data controlled and maintained by the Agency or an independent third party. The contract files should contain documentation of the steps taken to verify service delivery.</p>	<p>Victim Services - Advocacy and Grants' Action Plan: A more detailed project activity report has been implemented that requires contractors to report the amount of time spent on each task, each day. The hours and activities reported by the contractor are compared to the project plan for accuracy, as well as, satisfactory completion is verified by OAG staff (including the Information and Technology unit). The verification of hours and activities is completed weekly prior to approving the number of hours billed by the vendor each month.</p>	

				Auditor's Conclusion: Implemented. Timesheets and project time sheets were provided indicating hours and activities were verified.	
			Finding Number 10: Contract K02552 - Florida Council Against Sexual Violence (\$250,000). For one grant agreement the provider was to disburse 95% of funding to specific sub-recipients. The Department did not provide evidence to validate that the funds were disbursed accordingly.	Victim Services - Advocacy and Grants' Action Plan: The provider supplied documentation to the OAG to validate payments made to subrecipients under this grant agreement. This documentation has been reconciled by OAG staff, and 95% of the funding was disbursed to the subrecipients as required. This process will be completed each subsequent year that funding is awarded.	
				Auditor's Conclusion: Implemented. "Document - GR Allocations" was provided outlining total award amount for each of the 30 programs and the quarterly/total allocations. A grand total of \$250,000 which evidences 95% of funding was to be disbursed to subrecipients.	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS				Budget Period: 2013 - 2014	
Department: Department of Legal Affairs		Chief Internal Auditor: Judy Goodman			
Budget Entity: 41100400, 41100500, 41101		Phone Number: (850) 414-3591			
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2013-02	Aug-13	OIG's Follow-up to Auditor General Report No. 2013-123 / Dept. of Legal Affairs / Victim Services, Legal Services Rates, and Follow-up to Prior Audit Findings	Finding No. 1: Department procedures did not ensure the retention of data supporting the victim compensation program annual performance report.	Current Status: Information Technology staff developed written procedures in the Lotus Notes Maintenance Database for capturing information used to generate annual statistical reports. All Victim Assistance Network (VAN) data generated on or after October 1, 2012, was transferred onto tape each time the statistical reports were completed. The back-up tapes are kept in a secured location, and will remain accessible for auditors to review the accuracy and completeness.	
			Recommendation: The Department should retain underlying data for amounts included in the Annual Performance Report sufficient to allow a demonstration of the report's accuracy and completeness.	Auditor's Conclusion: implemented	
			Finding No. 2: Department procedures did not always ensure appropriate data or documentation was obtained to support victim compensation eligibility determinations. Additionally, the Department's quarterly quality assurance reviews were not always completed timely and corrective actions to address the deficiencies detected by the reviews were not addressed.	Current Status: Effective 04/01/2013, a revised certification worksheet which removed the non-existing contract number was implemented. All identified data entry errors have been corrected.	

			<p>Recommendation: The Department should establish a reasonable timeframe for completing the quarterly quality assurance reviews and implement corrective actions to improve the accuracy and completeness of claim documentation.</p>	<p>The revised certification worksheet implemented 04/01/2013, requires victims seeking relocation assistance to affirm their understanding of acceptable and appropriate use of the award. Effective the same date, the department began disbursing relocation assistance in two increments so that half of the award is authorized at the time the application is determined eligible, and the second half after documentation verifying appropriate use of the first increment is submitted and evaluated.</p>	
				<p>Strictly adhering to the signature requirement, sexual battery examination applications submitted without a witness signature have been determined not payable.</p>	
				<p>Errors were defined as incorrect procedures which directly affect the disposition or payment of a claim. Corrective actions implemented for reducing the number of errors include additional training provided by each employee's immediate supervisor, mandatory bureau supplemental training, and documenting employee performance evaluations of any negative findings. To achieve efficiency and timeliness of the quality assurance review process, the department revised the method for collecting samples so that monthly reviews are performed instead of quarterly reviews.</p>	
				<p>Although the 90 days outlined on the agency's first audit response was not achieved due to an unpreventable extended absence by the individual who processes the reviews, the revised monthly quality assurance process enabled the department to conduct the reviews, take corrective actions, and generate summary reports within an average of 95 days during the last quarter. This resulted with implementing procedures to increase the rate of review which include applying controls for monitoring the progress, assigning scheduled deadlines, and improving the accessibility of the reports for management staff.</p>	

				Auditor's Conclusion: implemented	
			Finding No. 3: The Department did not have policies or procedures detailing the methodology to be used in allocating the State's annual VOCA victim advocacy grant.	Current Status: The Bureau has formalized the funding allocation process for the 2013-2014 funding cycle that meet the requirements of the VOCA Federal guidelines.	
			Recommendation: We recommend the Department establish a standard funding allocation methodology for awarding crime victim advocacy subgrants that includes documenting the rationale used for the allocation, including the consideration given to previously underserved victims.	Auditor's Conclusion: implemented	
			Finding No. 4: The Department did not document the basis for its determination that a monitoring contract was a subgrant, rather than a vendor contract subject to competitive award. Additionally, the Department did not require program specific reports from the monitor or implement procedures to ensure that contract payments did not duplicate funding received by the contractor from other State agencies.	Current Status: No change in status. This was implemented in July 2012.	
			Recommendation: We recommend that the Department document its determination of the contract as either a subgrant or vendor contract. Should the contract be a vendor contract, the contract should be awarded in accordance with the competitive procurement provisions of Section 287.057, Florida Statutes. Further, the Department should require VOCA specific monitoring and related reports and implement procedures to detect duplicate funding.	Auditor's Conclusion: implemented	
			Finding No. 5: Department procedures did not always ensure on-site monitoring reports were timely completed and reviewed, and corrective actions were appropriate.	Current Status: No change in status. Procedure enhancements to ensure that evaluations of corrective actions are appropriately documented were implemented October 1, 2012.	

			<p>Recommendation: The Department should enhance procedures to ensure timely submission, review, and approval of program monitoring reports. Additionally, procedure enhancements should ensure that evaluations of corrective actions are appropriately documented.</p>	<p>Auditor's Conclusion: implemented</p>	
			<p>Finding No. 6: The Department did not annually recalculate and evaluate the legal services rates charged to State agencies.</p>	<p>Current Status: Same, we continue to do annual calculations.</p>	
			<p>Recommendation: The Department should annually recalculate and evaluate the legal services rates charged to State agencies to ensure the amounts charged to State agency clients are consistent with the costs of the services rendered.</p>	<p>Auditor's Conclusion: partially implemented. The rates are evaluated annually. These rates however do not include allowances for other post- employment benefits.</p>	
			<p>Finding No. 7: Department information system user access and authentication controls could be improved.</p>	<p>Current Status: Improvements to information systems and data security controls related to user access and authentication were implemented on 6/8/13. Specific changes are confidential but did encompass implementation of technical enforcement at both the network (Microsoft Windows Active Directory) and application (IBM Lotus Notes/Domino) levels.</p>	
			<p>Recommendation: The Department should continue efforts to improve information systems and data security controls related to user access and authentication.</p>	<p>Auditor's Conclusion: implemented</p>	
			<p>Finding No. 8: Department procedures did not always ensure that those who were required to provide their social security number to the Department were provided written notification as to the purpose for collecting the number.</p>	<p>Current Status: See previous audit response, we no longer require SSN's unless the department has a legal right.</p>	

			<p>Recommendation: To ensure compliance with law, the Department should develop written procedures for safeguarding access to SSNs including, as applicable, provisions for providing written notifications to providers of SSNs.</p>	<p>Auditor's Conclusion: implemented</p>	
			<p>Finding No. 9: Department procedures did not always ensure the reconciliation of internal program unit accounts receivable records to the Department's general ledger accounting records.</p>	<p>Current Status: Finance and Accounting began disseminating monthly spreadsheets of outstanding accounts receivable items to the divisions in March 2013. Each division was asked to review the spreadsheets and return to F&A with appropriate comments regarding the status and/or action to be taken.</p>	
			<p>Recommendation: The Department should enhance its procedures to ensure official accounts receivable records are periodically reconciled to internal accounts receivable records.</p>	<p>Auditor's Conclusion: partially implemented. F&A provided reconciling spreadsheets to supporting divisions for their use in reconciliation. There have been strides made towards reconciling accounts. However, within the current constraints, the lack of supporting detail by which to properly record payments received, accounts receivable are difficult to reconcile. Changes need to be made in the process to facilitate the proper recording of payments received whereby detail would need to be provided by the remitting entity so that the payments could be applied to the proper subsidiary accounts receivable.</p>	
				<p>The Department of Legal Affairs (DLA) has accounts receivable for which the Department is not the collector, such as payments due to the Department of Corrections, the State Attorneys Offices, and the Clerk of the Court. While DLA records a receivable, DLA is not the receiver of record or first payee in many cases, rather other entities receive payments.</p>	

				In some cases the first payee (such as Clerk of the Court) retains service fees, for which DLA is not advised. In some cases, the court reduces the fines or amounts due and DLA is not notified of the changes. In some cases the Clerk of the Court withholds payment to other entities, such as DLA, until they have collected all that is due to their entity first.	
				In the past, the DLA had not dedicated staff to oversee accounts receivable in the Victims Compensation area due to the sheer volume of cases. The DLA has since begun to try and reconcile payments currently received and record new receivables.	
				In some cases when amounts were turned over to collection agents by OFA, the DLA was notified of previous payments made which were not recorded due to the lacking of remittance detail whereby DLA could not apply the payment to the proper accounts.	
			Finding No. 10: The Department did not always ensure that in assigning duties relating to cash receipts and accounts receivable, an appropriate separation of duties was maintained.	Current Status: An access database application has been implemented to record checks as they are received in the Mail Room. One staff member enters the check information, a second staff member witnesses the entry, and a supervisor reviews and approves the entries. Once the supervisor approves within the database, an e-mail is sent to the appropriate unit staff as notification to pick up checks. The unit staff sign the prepared check receiving log, a signed copy is maintained in the Mail Room. OFA has begun the process of reconciling the check logged in the Mail Room to actual deposits. While there are some issues with consistency and accuracy of the input, we have been able to reconcile activity through May 2013, and will continue until current.	

			<p>Recommendation: The Department should continue its efforts to ensure appropriate separation of incompatible duties and specifically separate the duties of asset custody, recording, and reconciliation of accounts receivable records. Additionally, the Department should consider immediate opening of all mail, the restrictive endorsement of all checks, and the recording of all check information before providing collections to program units.</p>	<p>Auditor's Conclusion: implemented</p>	
			<p>Finding No. 11: The Department did not timely refer for collection all delinquent accounts receivable, or alternatively seek exemptions to or modifications of the transfer requirements.</p>	<p>Current Status: Although a determination had been made that accounts collected through a third party would not be recognized as an account receivable until DLA had received funds, we are reviewing this after meeting with staff from DFS and the Auditor General. We are reviewing the changes to collections from the Clerks of Court to determine the necessary action to obtain sufficient detail to accurately reflect collections for account receivable items. We are collecting Department of Corrections (DOC) numbers to determine if the DOC can assist with status of debtors. At this point, the department is on hold regarding any action for write-off of items.</p>	
			<p>Recommendation: We recommend the Department ensure that lawful measures available to the Department be timely employed in the collection of amounts due the State. In those instances in which the collection of amounts due will be unavoidably delayed, the Department should request from the CFO a written exemption or different transfer period.</p>	<p>Auditor's Conclusion: partially implemented. Accounts were not recently referred to DFS for collection and write-off because of the reasons explained in Finding Nine. Exemptions were obtained from the Chief Financial Officer for some divisions within the Department of Legal Affairs.</p>	

			<p>Finding No. 12: The Department's methodology for determining whether excess moneys were available for transfer from the Legal Affairs Revolving Trust Fund to the State's General Revenue Fund did not meet the requirements of law.</p>	<p>Current Status: House Bill 1147 was signed into law on 6/14/2013 becoming Chapter 2013-207. The bill requires all monies in excess of three times the amount of the combined budgets for antitrust, consumer protection, and racketeering sections of the department which are supported by the fund for the forthcoming fiscal year be transferred to the General Revenue Fund unallocated. This is the procedure used by the Department of Legal Affairs.</p>	
			<p>Recommendation: We again recommend that the Department modify its process for the evaluation of the Legal Affairs Revolving Trust Fund balance to more closely follow the requirements of law.</p>	<p>Auditor's Conclusion: implemented</p>	

Fiscal Year 2014-15 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Legal Affairs

Agency Budget Officer/OPB Analyst Name: Sarah Nortelus / Thomas Dunne

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

Action	Program or Service (Budget Entity Code)		
	41100000	41200000	41300000

1. GENERAL

1.1	Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Yes	Yes	Yes
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Yes	Yes	Yes

AUDITS:

1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Yes	Yes	Yes
1.4	Has security been set correctly? (CSDR, CSA)	Yes	Yes	Yes
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.			

2. EXHIBIT A (EADR, EXA)

2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Yes	Yes	Yes
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes	Yes	Yes
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?	Yes	Yes	Yes
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 29) been followed?	Yes	Yes	Yes

3. EXHIBIT B (EXBR, EXB)

3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Yes	Yes	Yes
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AUDITS:

		Program or Service (Budget Entity Code)		
Action		41100000	41200000	41300000
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Yes	Yes	Yes
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Yes	Yes	Yes
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.			
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.			
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.			
4. EXHIBIT D (EADR, EXD)				
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Yes	Yes	Yes
4.2	Is the program component code and title used correct?	Yes	Yes	Yes
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.			
5. EXHIBIT D-1 (ED1R, EXD1)				
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes	Yes	Yes
AUDITS:				
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Yes	Yes	Yes
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Yes	Yes	Yes
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Yes	Yes	Yes
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.			

		Program or Service (Budget Entity Code)		
Action		41100000	41200000	41300000
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.			
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2012-13 approved budget. Amounts should be positive.			
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.			
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)				
6.1	Are issues appropriately aligned with appropriation categories?	Yes	Yes	Yes
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.			
7. EXHIBIT D-3A (EADR, ED3A)				
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Yes	Yes	Yes
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 of the LBR Instructions.)	Yes	Yes	Yes
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions?	Yes	Yes	Yes
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Yes	Yes	Yes
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	Yes	Yes	Yes
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Yes	Yes	Yes
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Yes	Yes	Yes
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	n/a	n/a	n/a
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Yes	Yes	Yes

		Program or Service (Budget Entity Code)		
Action		41100000	41200000	41300000
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #13-003?	n/a	n/a	n/a
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	n/a	n/a	n/a
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Yes	Yes	Yes
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	n/a	n/a	n/a
7.14	Do the amounts reflect appropriate FSI assignments?	Yes	Yes	Yes
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	n/a	n/a	n/a
7.16	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 28 and 88 of the LBR Instructions.)	Yes	Yes	Yes
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXC) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	Yes	Yes	Yes
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	n/a	n/a	n/a
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 14-006?	Yes	Yes	Yes
AUDIT:				
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Yes	Yes	Yes
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Yes	Yes	Yes
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Yes	Yes	Yes
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Yes	Yes	Yes
7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Yes	Yes	Yes

		Program or Service (Budget Entity Code)		
Action		41100000	41200000	41300000
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.			
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.			
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.			
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).			
TIP	If an appropriation made in the FY 2013-14 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.			
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)				
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes	Yes	Yes
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Yes	Yes	Yes
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Yes	Yes	Yes
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	n/a	n/a	Yes
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes	Yes	Yes
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes	Yes	Yes
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	n/a	n/a	n/a

		Program or Service (Budget Entity Code)		
Action		41100000	41200000	41300000
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	n/a	n/a	n/a
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes	Yes	Yes
8.10	Are the statutory authority references correct?	Yes	Yes	Yes
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes	Yes	Yes
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	n/a	n/a	n/a
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes	Yes	Yes
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes	Yes	Yes
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes	Yes	Yes
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes	Yes	Yes
8.17	If applicable, are nonrecurring revenues entered into Column A04?	n/a	n/a	n/a
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Yes	Yes	Yes
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Yes	Yes	Yes
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Yes	Yes	Yes
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes	Yes	Yes
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Yes	Yes	Yes
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes	Yes	Yes
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes	Yes	Yes
8.25	Are current year September operating reversions appropriately shown in column A02?	Yes	Yes	Yes

		Program or Service (Budget Entity Code)		
Action		41100000	41200000	41300000
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes	Yes	Yes
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes	Yes	Yes
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes	Yes	Yes
AUDITS:				
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes	Yes	Yes
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Yes	Yes	Yes
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Yes	Yes	Yes
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!			
TIP	Determine if the agency is scheduled for trust fund review. (See page 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.			
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.			
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.			
9. SCHEDULE II (PSCR, SC2)				
AUDIT:				
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	Amount Justified	Yes	Yes
10. SCHEDULE III (PSCR, SC3)				
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 91 of the LBR Instructions.)	Yes	Yes	Yes
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 98 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Yes	Yes	Yes
11. SCHEDULE IV (EADR, SC4)				

		Program or Service (Budget Entity Code)		
Action		41100000	41200000	41300000
11.1	Are the correct Information Technology (IT) issue codes used?	Yes	Yes	Yes
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.			
12. SCHEDULE VIIIA (EADR, SC8A)				
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Yes	Yes	Yes
13. SCHEDULE VIIIB-1 (EADR, S8B1)				
13.1	NOT REQUIRED FOR THIS YEAR			

	Program or Service (Budget Entity Code)		
Action	41100000	41200000	41300000

14. SCHEDULE VIII B-2 (EADR, S8B2)

14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Yes	Yes	Yes
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15. SCHEDULE VIII C (EADR, S8C)

(LAS/PBS Web - see page 105-107 of the LBR Instructions for detailed instructions)

15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	Yes	Yes	Yes
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Yes	Yes	Yes
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Yes	Yes	Yes
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	Yes	Yes	Yes
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Yes	Yes	Yes

AUDIT:

15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Yes	Yes	Yes
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16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 108-112 of the LBR Instructions for detailed instructions)

16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes	Yes	Yes
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes	Yes	Yes

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3	Does the FY 2012-13 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Yes	Yes	Yes
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Yes	Yes	Yes
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Yes	Yes	Yes

		Program or Service (Budget Entity Code)		
Action		41100000	41200000	41300000
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes	Yes	Yes
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Yes	Yes	Yes
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.			
17. MANUALLY PREPARED EXHIBITS & SCHEDULES				
17.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Yes	Yes	Yes
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes	Yes	Yes
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes	Yes	Yes
AUDITS - GENERAL INFORMATION				
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.			
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.			
18. CAPITAL IMPROVEMENTS PROGRAM (CIP)				
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Yes	Yes	Yes
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Yes	Yes	Yes
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Yes	Yes	Yes
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Yes	Yes	Yes
18.5	Are the appropriate counties identified in the narrative?	Yes	Yes	Yes
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Yes	Yes	Yes
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.			
19. FLORIDA FISCAL PORTAL				
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes	Yes	Yes