

DREAM BOAT, INC. v. FLORIDA DEPT. OF REVENUE, 911 So.2d 80, 30 Fla. L. Weekly S576 (Fla. 2005)

Supreme Court of Florida.

DREAM BOAT, INC., Petitioner,

v.

FLORIDA DEPARTMENT OF REVENUE, Respondent.

No. SC03-637.

July 7, 2005.

Application for Review of the Decision of the District Court of Appeal--Certified Great Public Importance, District--Case No. 1D02-1253 (Leon County).

COUNSEL

Cynthia S. Tunnicliff and Kimberly L. King of Pennington, Moore, Wilkinson, Bell and Dunbar, P.A., Tallahassee, FL and Warren B. Kwavnick of Cooney, Mattson, Lance, Blackburn, Richards and O'Connor, P.A., Fort Lauderdale, FL, for Petitioner.

Charles J. Crist, Jr., Attorney General, Nicholas Bykowsky, Assistant Attorney General, Tallahassee, FL for Respondent.

OPINION

LEWIS, J.

We have for review Dream Boat, Inc. v. Department of Revenue, 28 Fla. L. Weekly D837, --- So.2d ----, 2003 WL 1560175 (Fla. 1st DCA Mar.27, 2003), which certifies conflict with New Sea Escape Cruises, Ltd. v. Florida Department of Revenue, 823 So.2d 161 (Fla. 4th DCA 2002). We have jurisdiction. See art. V, s. (3)(b)(4), Fla. Const.

This Court recently disapproved Dream Boat and approved New Sea Escape. See Fla. Dep't of Revenue v. New Sea Escape Cruises, Ltd., 894 So.2d 954 (Fla.2005). Accordingly, and upon review of the parties' responses to this Court's Order to Show Cause dated May 5, 2005, the Court has determined that it should accept jurisdiction in this case. It is ordered that the Petition for Review is granted, that the First District Court of Appeal's decision in Dream Boat is quashed, and that this matter is remanded for reconsideration in light of this Court's decision in New Sea Escape. No Motion for Rehearing will be entertained by the Court.

It is so ordered.

PARIENTE, C.J., and WELLS, ANSTEAD, QUINCE, CANTERO, and BELL, JJ., concur.