

INTERNATIONAL PAPER CO. v. FLORIDA DEPT. OF REVENUE, 913 So.2d 541, 30 Fla. L. Weekly S648 (Fla. 2005)

Supreme Court of Florida.

INTERNATIONAL PAPER COMPANY, Petitioner,

v.

FLORIDA DEPARTMENT OF REVENUE, Respondent.

No. SC04-238.

Sept. 29, 2005.

Application for Review of the Decision of the District Court of Appeal--Direct Conflict of Decisions, First District--Case No. 1D02-3947.

#### **COUNSEL**

John T. Sefton of Foley and Lardner, Jacksonville, FL, for Petitioner.

Charles J. Crist, Jr., Attorney General and Charles Catanzaro, Assistant Attorney General, Tallahassee, FL, for Respondent.

#### **OPINION**

WELLS, J.

We have for review International Paper Co. v. State Department of Revenue, 863 So.2d 357 (Fla. 1st DCA 2003), which cited to Crescent Miami Center, LLC v. Department of Revenue, 857 So.2d 904 (Fla. 3d DCA 2003), review granted, 870 So.2d 821 (Fla.2004), a case that was pending review in this Court. We have jurisdiction. See art. V, s. 3(b)(3), Fla. Const.; Jollie v. State, 405 So.2d 418 (Fla.1981).

This Court recently quashed the Third District Court of Appeal's decision in Crescent. See Crescent Miami Ctr., LLC v. Fla. Dep't of Revenue, 903 So.2d 913 (Fla.2005). Accordingly, and upon review of the parties' responses to this Court's order to show cause dated June 8, 2005, this Court has determined that it should accept jurisdiction in this case. It is ordered that the petition for review in this case is granted, the First District Court of Appeal's decision in International Paper is quashed, and this matter is remanded for reconsideration in light of this Court's decision in Crescent.

No motion for rehearing will be entertained by this Court.

It is so ordered.

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