

DEERBROOKE INVESTMENTS, INC. v. FLORIDA DEPT. OF REVENUE, 914 So.2d 949, 30 Fla. L. Weekly S724 (Fla. 2005)

Supreme Court of Florida.

DEERBROOKE INVESTMENTS, INC., Petitioner,

v.

FLORIDA DEPARTMENT OF REVENUE, Respondent.

Florida Department of Revenue, Petitioner,

v.

Deerbrooke Investments, Inc., Respondent.

Nos. SC03-2266, SC03-2267.

Oct. 27, 2005.

Application for Review of the Decision of the District Court of Appeal--Direct Conflict, Fourth District--Case No. 4D01-5043.

COUNSEL

Kenneth M. Hart of Gunster, Yoakley and Stewart, P.A., West Palm Beach, FL, for Petitioner/Respondent.

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

OPINION

LEWIS, J.

We have for review Deerbrooke Investments, Inc. v. Florida Department of Revenue, 861 So.2d 447 (Fla. 4th DCA 2003), which relied upon New Sea Escape Cruises, Ltd. v. Florida Department of Revenue, 823 So.2d 161 (Fla. 4th DCA 2002) (New Sea Escape I), *approved*, 894 So.2d 954 (Fla.2005). This Court granted review of New Sea Escape I based on express and direct conflict with Dream Boat, Inc. v. Department of Revenue, 28 Fla. L. Weekly D837, --- So.2d ----, 2003 WL 1560175 (Fla. 1st DCA Mar. 27, 2003), *quashed*, 911 So.2d 80 (Fla.2005). See Florida Dep't of Revenue v. New Sea Escape Cruises, Ltd., 845 So.2d 889 (Fla.2003). We have jurisdiction. See art. V, s. 3(b)(3), Fla. Const.

In Florida Department of Revenue v. New Sea Escape Cruises, Ltd., 894 So.2d 954 (Fla.2005) (New Sea Escape II), this Court approved the decision in New Sea Escape I and disapproved the decision in Dream Boat. Accordingly, and upon review of the parties' responses to this Court's Order to Show Cause dated June 27, 2005, the Court has determined that it should accept jurisdiction in these consolidated cases. It is ordered that the petitions for review are granted, and these matters are remanded for reconsideration in light of this Court's decision in New Sea Escape II. 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.