

paid for the tax year that is the subject of this action to the extent the subject payments were based upon the New York workers' compensation assessments, and (ii) Claimant Seneca Insurance Company is entitled to and should be awarded a final judgment for refund of the retaliatory taxes, penalties and interest paid for the tax year that is the subject of this action to the extent the subject payments were based upon the New York fire insurance fees and motor vehicle charges, plus additional accrued interest.

It is ORDERED, ADJUDGED, and DECREED that the State of Tennessee be and hereby is **AWARDED JUDGMENT** dismissing Claimant's claim for refund of retaliatory taxes, penalties and interest paid to the extent those payments were based on the New York workers' compensation assessments for tax year 2011.

It is FURTHER ORDERED, ADJUDGED, and DECREED that Claimant Seneca Insurance Company be and hereby is **AWARDED JUDGMENT** for and the State shall pay the principal refund amount of \$2,185.00 for retaliatory taxes, penalties and interest paid under protest by Claimant on July 9, 2013 based on the New York fire insurance fees and motor vehicle charges for tax year 2011, plus judgment interest thereon accrued at the rate of 5.25% per annum in accordance with Tenn. Code Ann. §§ 9-8-307(d) and 47-14-121(a)(1) from the date of payment under protest, July 9, 2013, through the date of payment of the refund. The accrued interest due on the principal refund amount through January 31, 2016 is \$294.17, for a total judgment of \$2,479.17 as of January 31, 2016, after which interest shall continue to accrue and shall be paid by the State in the amount of \$0.31 per day through the date of payment.

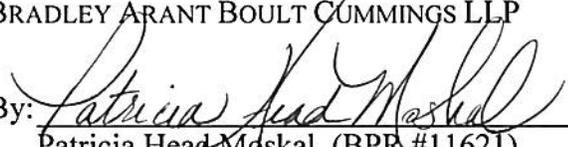
IT IS SO ORDERED this the 22 day of February, 2016.



ROBERT N. HIBBETT
Claims Commissioner

Approved and Submitted for Entry by:

BRADLEY ARANT BOULT CUMMINGS LLP

By: 

Patricia Head-Moskal (BPR #11621)

Brett R. Carter (BPR #19326)

1600 Division Street, Suite 700

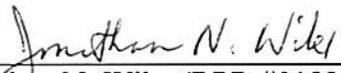
P.O. Box 340025

Nashville, TN 37203

(615) 252-2369

Attorneys for Claimant

HERBERT H. SLATERY III
ATTORNEY GENERAL AND REPORTER



Jonathan N. Wike (BPR #018281)

Senior Counsel

Office of the Attorney General, Tax Division

P.O. Box 20207

Nashville, TN 37202-0207

(615) 741-7404

Attorneys for Defendant

CERTIFICATE OF SERVICE

This is to certify that a true and exact copy of the foregoing document has been served upon the following parties of record:

JON WIKE
Attorney General's Office
Tax Division
P.O. Box 20207
Nashville, TN 37202-0207
(615) 741-3518

PATRICIA MOSKAL
BRETT R. CARTER
Attorneys for Claimant
Bradley Arant Boult Cummings, LLP
P.O. Box 340025
Nashville, TN 37203
(615) 252-2369

This 24 of Feb., 2016.

Paula Merrifield

PAULA MERRIFIELD
Administrative Clerk
Tennessee Claims Commission