

BEFORE THE TENNESSEE CLAIMS COMMISSION  
MIDDLE DIVISION AT NASHVILLE

SENECA INSURANCE COMPANY, INC. )  
)  
Claimant, )  
)  
v. )  
)  
STATE OF TENNESSEE, )  
)  
Defendant. )

Claim No. X20140909

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TENNESSEE CLAIMS COMMISSION  
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**FINAL JUDGMENT ORDER**

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This matter is before the Claims Commission following the Tennessee Court of Appeals' decision in the related case of *Chubb Indemnity Ins. Co., et al. v. State*, No. M2013-00894-COA-R3-CV, 2014 WL 3808657 (Tenn. Ct. App. July 31, 2014), *perm. app. denied* (Tenn. Jan. 16, 2015) (Claims Commission No. X20090918), the denial of review by the Tennessee Supreme Court, and the issuance of mandate to the Claims Commission. In the related case, the Court of Appeals affirmed in part and reversed in part the prior Order of the Claims Commission entered on March 8, 2013, granting summary judgment to the State of Tennessee and dismissing the claims for refunds.

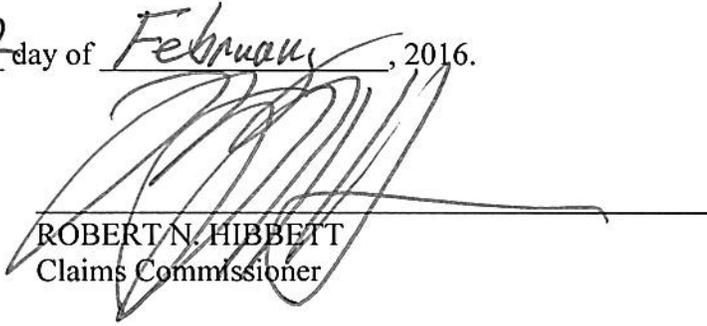
The parties agree and the Claims Commission finds that the decision of the Court of Appeals in the related case controls the disposition of this case based on the common issues of law and fact that are presented. Pursuant to the Court of Appeals' decision, the Claims Commission finds that (i) the State of Tennessee is entitled to and should be awarded a final judgment dismissing Claimant's claims for refunds of 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 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 2012.

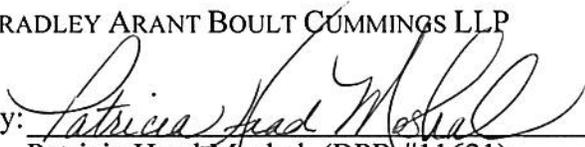
It is FURTHER ORDERED, ADJUDGED, and DECREED that Claimant Seneca Insurance Company be and hereby is **AWARDED JUDGMENT** for and the State shall pay the principal refund amount of \$4,033.00 for retaliatory taxes, penalties and interest paid under protest by Claimant on March 17, 2014 based on the New York fire insurance fees and motor vehicle charges for tax year 2012, 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, March 17, 2014, through the date of payment of the refund. The accrued interest due on the principal refund amount through January 31, 2016 is \$397.36, for a total judgment of \$4,430.36 as of January 31, 2016, after which interest shall continue to accrue and shall be paid by the State in the amount of \$0.58 per day through the date of payment.

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

  
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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

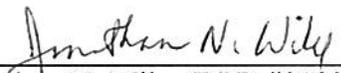
Nashville, TN 37203

(615) 252-2369

*Attorneys for Claimant*

HERBERT H. SLATERY III

ATTORNEY GENERAL AND REPORTER

  
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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