

FIRST DISTRICT COURT OF APPEAL
STATE OF FLORIDA

No. 1D20-127

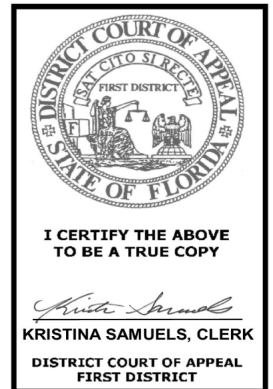
FLORIDA DEPARTMENT OF
REVENUE,

Appellant,

v.

1701 COLLINS MIAMI OWNER,
LLC,

Appellee.



On appeal from the Division of Administrative Hearings.
John G. Van Laningham, Administrative Law Judge.

May 17, 2021

PER CURIAM.

AFFIRMED.

LEWIS, MAKAR, and LONG, JJ., concur.

*Not final until disposition of any timely and
authorized motion under Fla. R. App. P. 9.330 or
9.331.*

Jacek P. Stramski of Florida Department of Revenue, Tallahassee; Ashley Moody, Attorney General, and Timothy E. Dennis, Chief Assistant Attorney General, Tallahassee, for Appellant.

James F. McAuley, Rex D. Ware, Joseph C. Moffa, and Jonathan W. Taylor of Moffa, Sutton, & Donnini P.A., Fort Lauderdale, for Appellee.