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BEFORE THE TENNESSEE CLAIMS COMMISSION
MIDDLE DIVISION AT NASHVILLE

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CHUBB INDEMNITY INSURANCE)
COMPANY and)
VIGILANT INSURANCE COMPANY,)
)
) *Claimants,*)
)
) v.)
)
) STATE OF TENNESSEE,)
)
) *Defendant.*)

2016 FEB -3 P 3:31

Claim No. X20090918

On Mandate from the Tennessee Supreme
Court, Appeal No. M2013-00894-SC-R11-CV

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FINAL JUDGMENT ORDER

This matter is before the Claims Commission following the Tennessee Court of Appeals' decision on appeal, denial of review by the Tennessee Supreme Court, and the issuance of mandate to the Claims Commission. The decision of the Court of Appeals in *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), affirmed in part and reversed in part the prior Order entered in this cause by the Claims Commission on March 8, 2013 granting summary judgment to the State of Tennessee and dismissing the Claimants' claims for refunds of retaliatory taxes paid. Pursuant to the Court of Appeals' decision, the Claims Commission finds that (i) the prior Order entered in this cause on March 8, 2013 should be vacated, (ii) the State of Tennessee is entitled to and should be awarded a final judgment dismissing the Claimants' claims for refunds of retaliatory taxes, penalties and interest paid for each of the tax years that is the subject of this action to the extent the subject payments were based upon the New York workers' compensation assessments, and (iii) Claimants Chubb Indemnity Insurance Company

and Vigilant Insurance Company are entitled to and should be awarded final judgment for a refund, if any, of the retaliatory taxes, penalties and interest paid for each of the tax years 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, accordingly, ORDERED, ADJUDGED, and DECREED that the Claims Commission's Summary Judgment Order previously entered in this cause on March 8, 2013 be and hereby is **VACATED**.

It is FURTHER ORDERED, ADJUDGED, and DECREED that the State of Tennessee be and hereby is **AWARDED JUDGMENT** dismissing Claimants claims for refunds of retaliatory taxes, penalties and interest paid to the extent those payments were based on the New York workers' compensation assessments for tax years 2005 through 2011.

It is FURTHER ORDERED, ADJUDGED, and DECREED that neither Claimant paid any retaliatory taxes, penalties and interest based on the New York fire insurance fees or motor vehicle charges for tax years 2005 through 2011 and, therefore, no refunds are due to Claimants.

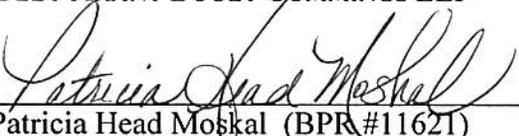
IT IS SO ORDERED this the 11 day of February, 2016:



ROBERT N. HIBBETT
Claims Commissioner

Approved and Submitted for Entry by:

BRADLEY ARANT BOULT CUMMINGS LLP

By: 

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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:

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This 16th of Feb., 2016.

Paula Merrifield

PAULA MERRIFIELD
Administrative Clerk
Tennessee Claims Commission