

IN THE DISTRICT COURT OF APPEAL
FIRST DISTRICT, STATE OF FLORIDA

DIRECTV, INC., N/K/A
DIRECTV, LLC, AND
ECHOSTAR SATELLITE,
L.L.C., N/K/A DISH
NETWORK, L.L.C.,

Appellants,

v.

CASE NOS. 1D13-5444 & 1D14-0292

STATE OF FLORIDA,
DEPARTMENT OF REVENUE,
MARCUS AND PATRICIA
OGBORN, ON BEHALF OF
THEMSELVES AND OTHERS
SIMILARLY SITUATED, JIM
ZINGALE, ACTING IN HIS
OFFICIAL CAPACITY AS THE
DIRECTOR OF THE FLORIDA
DEPARTMENT OF REVENUE,
AND FLORIDA CABLE
TELECOMMUNICATIONS
ASSOCIATION,

Appellees.

Opinion filed September 20, 2017.

An appeal from the Circuit Court for Leon County.
Terry P. Lewis, Judge.

Katherine E. Giddings and Kristen M. Fiore of Akerman LLP, Tallahassee; Peter O. Larsen, Timothy J. McDermott, and Aleksas A. Barauskas of Akerman LLP, Jacksonville; E. Joshua Rosenkranz and Jeremy N. Kudon of Orrick, Herrington &

Sutcliffe LLC, New York, N.Y., pro hac vice; and Eric A. Shumsky of Orrick, Herrington & Sutcliffe LLC, Washington, D.C., pro hac vice, for Appellants.

Christine Davis Graves of Carlton Fields Jordan Burt, P.A., Tallahassee; John A. Hinman of Hinman & Carmichael, San Francisco, CA, pro hac vice, for Amicus Curiae National Association of Wine Retailers.

Joseph C. Mellichamp, III, and J. Clifton Cox, Assistant Attorneys General, Tallahassee, for Appellee State of Florida.

Amelia T. Rudolph, Eric S. Tresh, and Zachary T. Atkins of Sutherland Asbill & Brennan LLP, Atlanta, GA, pro hac vice; David Konuch, Tallahassee, for Appellee Florida Cable Telecommunications Association.

ON REMAND FROM THE FLORIDA SUPREME COURT

PER CURIAM.

We originally reversed the trial court's order granting summary judgment in favor of the appellee, finding that the sales tax portion of the Communications Services Tax Simplification Law violated the Commerce Clause in Directv, Inc. v. Florida Department of Revenue, 218 So. 3d 895 (Fla. 1st DCA 2015) (Directv I). Thereafter, the Florida Supreme Court reversed our opinion and found that section 202.12(1), Florida Statutes, did not violate the Commerce Clause in Florida Department of Revenue v. Directv, Inc., 215 So. 3d 43 (Fla. 2017) (Directv II).

Applying Directv II, we find that the trial court did not err in granting summary judgment in favor of appellees and ordering the appellants to pay costs.

AFFIRMED.

ROBERTS, JAY, and M.K. THOMAS, JJ., CONCUR.