

Bond Case Briefs

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IGI Resources, Inc. v. City of Pasco

Court of Appeals of Washington, Division 3 - April 22, 2014 - P.3d - 2014 WL 1600377

Natural gas supplier brought action against city for money had and received seeking reimbursement for taxes paid on gas delivered outside the city's boundaries. The Superior Court granted supplier summary judgment. City appealed.

The Court of Appeals held that supplier was required to exhaust its administrative remedies in seeking refund of taxes paid pursuant to city ordinance that taxed natural gas sales within the city limits before filing action against city for money had and received. Superior court's jurisdiction over supplier's equity claim did not vitiate the city's administrative exhaustion requirements.