

# **Bond Case Briefs**

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## **TAX - FLORIDA**

### **Seminole Tribe of Florida v. Florida Dept. of Revenue**

**United States Court of Appeals, Eleventh Circuit - May 5, 2014 - F.3d - 2014 WL 1760855**

Indian tribe brought action seeking declaratory judgment that tribe was exempt from paying state tax on fuel and injunction requiring refund of taxes paid. The District Court dismissed complaint, and tribe appealed.

The Court of Appeals held that:

- State's sovereign immunity barred action, and
- Action did not fall within scope of *Ex parte Young* exception to state's Eleventh Amendment immunity.

Indian tribe's action against director of Florida Department of Revenue seeking declaratory judgment that tribe was exempt from paying state tax on fuel purchased outside of Indian land did not fall within scope of *Ex parte Young* exception to state's Eleventh Amendment immunity from suit in federal court, where tribe joined director as representative of state, not as individual against whom personal judgment was sought, tax was imposed on all fuel sold in state, and declaratory judgment that tribe sought would demand that director award it money from state coffers equaling amount of fuel taxes that Department would have already collected from supplier.