

# **Bond Case Briefs**

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## **TAX - GEORGIA**

### **City of Atlanta v. Hotels.com, L.P.**

**Court of Appeals of Georgia - July 9, 2015 - S.E.2d - 2015 WL 4114057**

City brought action against several online travel companies, asserting claims for conversion and breach of trust. The Superior Court granted summary judgment to defendants on both claims, and city appealed.

The Court of Appeals held that:

- There was no evidence that money collected by online travel companies, purportedly owned to city in the way of taxes collected by the companies from customers seeking to occupy city's hotel rooms but not remitted, comprised specific, separate, identifiable funds, as required to support city's conversion claim;
- Under the law of the case doctrine, there could be no claim by city for breach of a constructive trust; and
- The Superior Court did not abuse its discretion in denying city's motions for additional discovery.