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# ALABAMA COURT OF CIVIL APPEALS

OCTOBER TERM, 2012-2013

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2100330

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State of Alabama Department of Revenue

v.

HealthSouth Corporation et al.

Appeal from Jefferson Circuit Court  
(CV-09-902941)

After Remand from the Alabama Supreme Court

PITTMAN, Judge.

This court affirmed, without an opinion, the trial court's judgment awarding HealthSouth Corporation and related entities (hereinafter referred to collectively as

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"HealthSouth") refunds of Alabama income tax they had overpaid for certain tax years and awarding interest on those refunds. State Dep't of Revenue v. HealthSouth Corp. (No. 2100330, March 2, 2012), \_\_\_ So. 3d \_\_\_ (Ala. Civ. App. 2012) (table). This court's judgment has been reversed in part, and the cause remanded by the Supreme Court of Alabama. Ex parte State Dep't of Revenue, [Ms. 1111190, Nov. 21, 2012] \_\_\_ So. 3d \_\_\_ (Ala. 2012). On remand to this court, and in compliance with the Supreme Court's opinion, the judgment of the Jefferson Circuit Court is hereby reversed "insofar as it awards HealthSouth interest on the refunds of overpaid income taxes it had ordered the [State Department of Revenue] to pay HealthSouth," and the cause is remanded to the circuit court for that court to "vacate the portion of its judgment awarding HealthSouth interest on the refunds." We note that, as to the refund issue, the supreme court quashed the writ of certiorari it had issued, leaving our original affirmance in effect.

REVERSED IN PART AND REMANDED WITH INSTRUCTIONS.

Thompson, P.J., and Thomas and Moore, JJ., concur.