

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
NORTHERN DIVISION

FIRST TUSKEGEE BANK,)	
)	
Plaintiff,)	
)	
v.)	CASE NO. 2:10-CV-461-MEF
)	
MARSHA D. ELMORE, <i>et al.</i> ,)	(WO - DO NOT PUBLISH)
)	
Defendants.)	

ORDER

This interpleader action is before the Court on First Tuskegee Bank’s Motion for Discharge (Doc. # 34). Defendant Marsha Elmore (“Elmore”) owned and operated Community Tax, a business that provided tax services to individuals filing federal tax returns. Elmore maintains a bank account at First Tuskegee for the purported purpose of receiving individual tax refunds belonging to customers of Community Tax. The Internal Revenue Service (“IRS”) informed First Tuskegee that some or all of the money deposited into Elmore’s account may not have been properly payable from the Department of the Treasury. In response, First Tuskegee placed an administrative hold on the bank account.

After First Tuskegee filed an interpleader action in the Montgomery Circuit Court, defendant the United States removed the case to federal court. (Doc. # 1). After removal, First Tuskegee paid \$194,817.32, the balance remaining in Elmore’s account, into the registry of this Court. First Tuskegee claims no interest in the. (Doc. # 34). It now asks

to be discharged from further liability to any of the claimants and requests this court to enjoin any present or prospective claimants from filing suit against it. *Id.*

At the hearing held before this Court on March 10, 2011, both the United States and Elmore were given a chance to object to First Tuskegee's Motion to Discharge. Both parties represented that they had no objections to First Tuskegee's discharge.

For good cause shown, the Court is persuaded that First Tuskegee is due to be discharged from all further liability to any claimant to this action with respect to the money deposited in Elmore's account maintained at First Tuskegee and bearing the number XXXXXXXX122.

Pursuant to 28 U.S.C. § 2361, all defendants to this action are hereby permanently enjoined from instituting or prosecuting any proceeding against First Tuskegee in any court seeking recovery of the interpleaded funds.

III. CONCLUSION

For the foregoing reasons, it is hereby ORDERED that

- (1) First Tuskegee's Motion for Discharge (Doc. # 34) is GRANTED;
- (2) all defendants to this action are hereby permanently ENJOINED from instituting or prosecuting any proceeding against First Tuskegee in any court seeking recovery of the interpleaded funds; and

(3) all remaining claims and cross claims are hereby DISMISSED with prejudice.

DONE this the 16th day of March, 2011.

/s/ Mark E. Fuller
CHIEF UNITED STATES DISTRICT JUDGE