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WESTERN DISTRICT OF LOUISIANA  
ALEXANDRIA, LOUISIANAUNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF LOUISIANA  
ALEXANDRIA DIVISION

CAREY KING, JR., et al.

CIVIL ACTION NO. 11-2237

-vs-

JUDGE DRELL

LOUISIANA TAX COMMISSION, et al.

MAGISTRATE JUDGE KIRK

**JUDGMENT**


For the reasons contained in the Report and Recommendation (Doc. 22) of the Magistrate Judge previously filed herein, and after independent (de novo) review of the record including the objection filed herein, and concurring with the Magistrate Judge's findings under the applicable law;

IT IS ORDERED that Defendant's Motion to Dismiss for Lack of Jurisdiction (Doc. 17) is GRANTED and Plaintiffs' suit is DISMISSED WITHOUT PREJUDICE.

In so ruling we also have considered the content of Plaintiffs' objections, specifically their reliance upon Fulton Market Cold Storage Co. v. Cullerton, 582 F.2d 1071 (7th Cir. 1978) which was implicitly overruled by the United States Supreme Court in Fair Assessment in Real Estate Ass'n, Inc. v. McNary, 454 U.S. 100 (1981) ("[W]e hold that taxpayers are barred by the principle of comity from asserting § 1983 actions against the validity of state tax systems in federal courts.").

Accordingly, Plaintiffs' complaint is DISMISSED WITHOUT PREJUDICE.

SIGNED on this 23<sup>rd</sup> day of July, 2012 at Alexandria, Louisiana.



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DEE D. DRELL  
UNITED STATES DISTRICT JUDGE