

**UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF TENNESSEE  
NASHVILLE DIVISION**

<b>ILLINOIS CENTRAL RAILROAD COMPANY,</b>	)	
	)	
<b>Plaintiff,</b>	)	<b>No. 3:10-cv-00197</b>
	)	
<b>v.</b>	)	<b>Judge Sharp</b>
	)	
<b>TENNESSEE DEPARTMENT OF REVENUE and REAGAN FARR, Commissioner of Revenue of the State Of Tennessee,</b>	)	
	)	
<b>Defendants.</b>	)	

**ORDER**

For the reasons expressed in the accompanying Findings of Fact and Conclusions of Law, it is hereby ORDERED that there be a judgment entered in favor of Illinois Central Railroad Company and against Defendants Tennessee Department of Revenue and Reagan Farr, the Commissioner of Revenue of the State of Tennessee (“Defendants”):

(1) Declaring that the imposition of sales and use taxes authorized by Tennessee law on ICRR’s purchases or consumption of diesel fuel for rail transportation purposes violates Section 306(1)(d), 49 U.S.C. § 11501(b)(4);

(2) Permanently enjoining Defendants from assessing, levying, or collecting sales and use taxes on or from ICRR or on or from any person paying on behalf of ICRR on ICRR’s purchase or consumption of diesel fuel for rail transportation purposes; and

(3) Permanently enjoining Defendants from instituting any proceeds to assess, levy, or collect any amount of sales and use taxes, interest or penalties that Defendants might assert to be due and owing from ICRR on its purchase or consumption of diesel fuel for rail transportation.

It is so **ORDERED**.

*Kevin H. Sharp*

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KEVIN H. SHARP  
UNITED STATES DISTRICT JUDGE