## FIRST DISTRICT COURT OF APPEAL STATE OF FLORIDA

No. 1D19-0437
FLORIDA DEPARTMENT OF REVENUE,
Appellant,
v.
GBR Enterprises, Inc.,
Appellee.
On appeal from the Division of Administrative Hearings. Darren A. Schwartz, Administrative Law Judge.  May 7, 2020
PER CURIAM.
Affirmed.
LEWIS, WINOKUR, and JAY, JJ., concur.
Not final until disposition of any timely and authorized motion under Fla. R. App. P. 9.330 or 9.331.

Ashley Moody, Attorney General, Timothy E. Dennis, Chief Assistant Attorney General, and Randi Dincher, Assistant Attorney General, Tallahassee, for Appellant.

Jonathan W. Taylor, James F. McAuley, Joseph C. Moffa, and Rex D. Ware of Moffa, Sutton & Donnini, P.A., Fort Lauderdale, for Appellee.