

DISTRICT COURT OF APPEAL OF THE STATE OF FLORIDA
FOURTH DISTRICT

AMERICAN BUSINESS USA CORP.,
Appellant,

v.

DEPARTMENT OF REVENUE,
Appellee.

No. 4D13-1472

[July 27, 2016]

Appeal from the State of Florida, Department of Revenue; L.T. Case Nos. 2013-005FOF and DOAH 12-2527.

Michael D. Sloan, David B. Esau, and Dean A. Morande of Carlton Fields, P.A., West Palm Beach, for appellant.

Pamela Jo Bondi, Attorney General, Carrol Y. Cherry Eaton, Senior Assistant Attorney General, Jeffrey M. Dikman, Senior Assistant Attorney General, and Angela L. Huston, Assistant Attorney General, Tallahassee, for appellee.

ON REMAND FROM THE SUPREME COURT OF FLORIDA

PER CURIAM.

This case returns to us on remand from the Supreme Court of Florida.

In *American Business USA Corp. v. Department of Revenue*, 151 So. 3d 67 (Fla. 2014), we reversed the Florida Department of Revenue's order imposing a tax assessment for the sale of flowers to out-of-state customers for out-of-state delivery.

In *Florida Department of Revenue v. American Business USA Corp.*, SC14-2404, 2016 WL 3010822 (Fla. May 26, 2016), the Supreme Court of Florida quashed our decision.

Based on the Supreme Court of Florida's decision, we now affirm the Florida Department of Revenue's order imposing a tax assessment for the sale of flowers to out-of-state customers for out-of-state delivery.

We maintain our affirmance of that part of the order regarding the imposition of a tax assessment on the sales of prepaid calling arrangements. 151 So. 3d at 68-69. That affirmance was not the subject of our supreme court's decision.

Affirmed.

GERBER, LEVINE, and KLINGENSMITH, JJ., concur.

* * *