IN THE CHANCERY COURT OF DAVIDSON COUNTY, TENNESSEE TWENTIETH JUDICIAL DISTRICT AT NASHVILLE, PART I

BRENDA SMITH d/b/a SUGAR CREEK CARRIAGES,

Plaintiff,

v.

DAVID GERREGANO, Commissioner of the Tennessee Department of Revenue,

Defendant.

FOL Case No. 20-0640-1 Chancellor Telford E. Forgety, Jr. Judge Rhynette Hurd Chancellor Patricia Head Moskal

FINAL ORDER CONFIRMING JUDGMENT AND AWARDING ATTORNEYS' FEES AND EXPENSES

On June 29, 2022, the Court entered its Memorandum and Order in this case, denying the Plaintiff's Motion for Summary Judgment and granting the Defendant's Motion for Summary Judgment. That Memorandum and Order, which is incorporated herein by reference, denied the Plaintiff's claim for a tax refund and determined the Defendant to be the prevailing party entitled under Tenn. Code Ann. § 67-1-1803(d) to an award of attorneys' fees and expenses of litigation, with a maximum of 20% of the amount at issue. The Court, acting through the Three-Judge Panel, directed the Defendant to submit an application for fees and expenses within 15 days.

The Plaintiff has sought a refund of \$33,768.16. Twenty percent (20%) of this amount comes to \$6,753.63. The parties agree, as evidenced by the signatures of their counsel below, that the attorneys' fees and expenses incurred by the Defendant, "calculated on the basis of reasonable hourly rates multiplied by a reasonable number of hours expended in the case," Tenn. Code Ann. § 67-1-1803(d), are well in excess of the 20% maximum. An award of the maximum amount is thus required. *Carson Creek Vacation Resorts, Inc. v. Dep't of Revenue*, 865 S.W.2d 1 (Tenn. 1993).

Accordingly, the Court hereby reaffirms its grant of summary judgment in favor of the Defendant. Pursuant to his Counterclaim, the Court also now enters a final judgment for attorneys' fees and expenses of litigation in favor of the Defendant Commissioner of Revenue and against the Plaintiff in the amount of \$6,753.63, for which execution may issue if necessary.

All costs of this cause are assessed against the Plaintiff.

FORGETY, JR. PHM W/applera RHYNETI

Uéla! CHANCELLOR PATRICIA HEAD MOSKAL Chief Judge

APPROVED FOR ENTRY:

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RULE 58 CERTIFICATION A Copy of this order has been served by U. S. Mail upon all parties or their counsel named above.

Deputy Clerk and Master Date

Chancery Court