

THE SECOND CIRCUIT COURT, LEON COUNTY, FLORIDA

JetBlue Airways Corp., Plaintiff
v.

Case: 2024 CA 01177

State of Florida,
Department of Revenue, Defendant./

**Order on FDOR's Motion to Dismiss and
JetBlue's Motion for Judgment on the Pleadings**

This matter is before the court on a document filed by the defendant, Florida Department of Revenue ("DOR"), on August 27, 2024 entitled "Motion to Dismiss Complaint" and a document filed by the JetBlue Airways Corporation & Subsidiaries on September 26, 2024 entitled "JetBlue Airways Corporation & Subsidiaries ("JetBlue") Motion for Summary Judgment Relating to Count 4 and Count 5 of the Complaint" and JetBlue's "Motion for Judgment on the Pleadings" filed October 22, 2024.

In an effort to organize the proceedings, the court issued a procedural order on October 23, 2024 and the parties complied.

The court conducted hearings on these motions on November 5 and December 3, 2024. The court is adequately advised.

Count I of the complaint (alleging Florida constitutional violation of the state's territorial borders) is dismissed with prejudice.

Count II of the complaint (alleging Federal supremacy clause violation based on exceeding the state's territorial borders) is dismissed with prejudice.

Count VII of the complaint (foreign commerce clause) is dismissed with prejudice.

DOR's motion to dismiss is DENIED with respect to Counts III (Commerce Clause – Substantial Nexus); IV (Commerce Clause – Fair Apportionment – Internal Consistency Test); V (Commerce Clause – Fair Apportionment – External Consistency Test); VI (Commerce Clause – Fairly Related); and VIII (Due Process Clause).

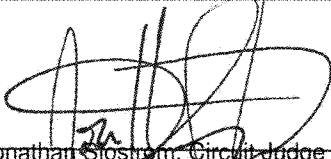
JetBlue's motion for summary judgment is DENIED as premature. Either party may seek summary judgment at the conclusion of discovery.

JetBlue's motion for judgment on the pleadings is DENIED because the matter presents factual disputes that cannot be resolved on the pleadings alone.

Although either party may seek summary judgment, the court expresses no opinion as to whether the matter will be appropriate to be resolved on summary judgment after the parties conclude discovery.

It is SO ORDERED in chambers at Tallahassee, Leon Count, Florida on Wednesday, December 18, 2024.

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Jonathan S. Jostom, Circuit Judge
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