Filing # 244273257 E-Filed 03/20/2026 02:18:52 PM

SUPREME COURT OF FLORIDA

FLORIDA DEPARTMENT OF REVENUE,
an agency of the State of Florida,

Petitioner,

v.

SEI FUEL SERVICES INC.,

Respondent.
_____/

Case No. SC2026-0017
DCA No. 1D24-2098
L.T. No. 2024 CA 797

RESPONDENT'S BRIEF ON JURISDICTION

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STATEMENT OF THE ISSUES

This case is about the jurisdictional and substantive aspects of Respondent SEI Fuel Services Inc.'s ("SEIF") mandamus claim following Petitioner Florida Department of Revenue's (the "Department") failure to pay SEIF refund interest under section 213.255, Florida Statutes, following the decision in *SEI Fuel Services, Inc. v. Florida Department of Revenue*, 379 So. 3d 607 (Fla. 1st DCA 2024) ("*SEI Fuel I*").

If the Court accepts jurisdiction, SEIF anticipates the issues on appeal will be whether: (1) the circuit court had jurisdiction over SEIF's writ of mandamus, and; (2) SEIF demonstrated it was legally entitled to the claimed mandamus relief.

STATEMENT OF THE CASE AND FACTS[1]

In *SEI Fuel I*, SEIF challenged the Department's denial of its tax refund claim in the amount of $3,179,675.11 relating to a double-payment of motor fuel taxes under section 206.41, Florida Statutes. *See SEI Fuel Servs., Inc. v. State of Fla., Dep't of Revenue*, 424 So. 3d 510, 511 (Fla. 1st DCA 2025)

[1] To the extent the Department cites material beyond the four corners of the First District's decision on review (*see, e.g.*, Dep't Jur. Br. at 3-4), the Court cannot consider that material to determine whether express and direct conflict exists. *See Reaves v. State*, 485 So. 2d 829, 830 (Fla. 1986) ("Conflict between decisions must be express and direct, i.e., it must appear within the four corners of the majority decision.")

("*SEI Fuel II*"). The First District agreed with SEIF that it was entitled to the claimed refund for the double-payment under section 215.26(1), Florida Statutes, which permits refunds for overpayments of tax, payments of tax where no tax was due, and for payments of tax made in error. *SEI Fuel II*, 424 So. 3d at 511-13.

Following the issuance of the mandate in *SEI Fuel I*, the Department issued a warrant to SEIF solely for the amount of the tax at issue. *SEI Fuel II*, 424 So. 3d at 511. The warrant did not include refund interest under section 213.255, Florida Statutes. *Id*.

SEIF sent a demand letter to the Department for the refund interest, but the Department failed to respond. *Id*. at 512. SEIF sought mandamus relief in circuit court. *Id*. The circuit court dismissed SEIF's claim for mandamus relief concluding that it did not have jurisdiction under section 72.011(1)(a), Florida Statutes, and that SEIF failed to satisfy the mandamus requirements. *Id*. at 511-12. SEIF again appealed to the First District.

The First District reversed the order of the circuit court. *Id*. at 511-13. The First District held that the circuit court had jurisdiction over the mandamus claim because this dispute was a separate action that did not become ripe until the Department failed to pay refund interest. *Id*. at 512-13. As a result, section 72.011(1)(a), Florida Statutes, did not apply. *Id*. The First

District also concluded that SEIF satisfied all the requirements for seeking mandamus relief. *Id*. at 511-12. The First District highlighted the fact that the Department never questioned the completeness of SEIF's refund claim below and, therefore, it was precluded from making any such arguments in the current action. *Id*. at 512.

ARGUMENT

I. There is No Express or Direct Conflict with Precedent from this Court or any District Court Because the Department Misunderstands the True Issue in Dispute in this Case.

The Department maintains that the First District's opinion creates a "doctrinal paradox." [Dep't Jur. Br. at 7] The Department frames this "doctrinal paradox" as involving what it believes are two conflicting holdings in the decision. First, the Department claims that the First District asserted that SEIF's "interest claim was not ripe in the prior refund proceeding." [*Id*.] Next, the Department asserts that the First District also determined that "the refund proceeding precludes the Department from disputing the same claim." [*Id*.] Relying on these misstated holdings of the First District, the Department cries foul, noting it cannot be prevented from arguing the interest claim in this dispute where that interest claim was not ripe during the prior proceedings in *SEI Fuel I*. In support, the Department manufactures what it believes to be "express and direct" conflict with decisions of this Court and

those of the Second District. Because the Department incorrectly construes the First District's decision in this case, no conflict exists.

The Department cites *Holder v. Keller Kitchen Cabinets*, 610 So. 2d 1264 (Fla. 1992), and *Shuck v. Bank of Am., N.A.*, 862 So. 2d 20 (Fla. 2d DCA 2003), in support of its position. Both *Holder* and *Shuck*, however, were cases addressing res judicata. This case does not implicate the doctrine of res judicata. The First District does not expressly or even impliedly reference res judicata—and for good reason.

The Department filed a motion to dismiss SEIF's mandamus action arguing that the circuit court lacked jurisdiction under section 72.011(1)(a) and, even if the circuit court could exercise jurisdiction, SEIF's claim did not satisfy the necessary mandamus requirements. *SEI Fuel II*, 424 So. 3d at 511. The First District's holding was explicitly limited to these two issues. Any discussion of *Holder* and *Shuck* and/or the topic of res judicata is not only irrelevant, but does not establish express and direct conflict.

The reality is that there is no "doctrinal paradox" in this case because the First District did not hold that the interest claim was not ripe in *SEI Fuel I*. Contrary to the Department's argument, the First District never said SEIF's "***interest*** claim was not ripe in the prior refund proceeding." [Dep't Jur. Br. at 7 (emphasis added)] Rather, the First District made clear that SEIF's action

for ***mandamus*** relief was not ripe until after the Department failed to make payment of the statutorily mandated interest on the refund claim. *SEI Fuel II*, 424 So. 3d at 513.

The First District framed the issue at the outset as whether the circuit court had jurisdiction over the mandamus action. *Id*. at 511. The court also concluded its opinion by expressly stating, "This is a separate ***action*** … that became ripe … when the warrant was issued for the refund." *Id*. at 513 (emphasis added). The First District understood that this case was strictly concerned with whether SEIF's action seeking a writ of mandamus was ripe when it filed its action in the circuit court. ***That*** was the jurisdictional issue in this dispute.

Because this case relates solely to whether the trial court had jurisdiction to hear SEIF's claim for ***mandamus*** relief, the Department's contrived "doctrinal paradox" is absent.

Although this proceeding is not a consideration of the merits of the dispute, the Department essentially argues that the First District erred when it precluded the Department from arguing SEIF's entitlement to refund interest in this mandamus dispute. [Dep't Jr. Br. at 7-9] Yet, as explained by the First District, Florida's laws with respect to payment of refund interest are clear. Section 213.255 explains the contents of a valid and complete refund

claim. § 213.255, Fla. Stat. Section 213.255(2) expressly states, “A refund application shall not be processed until it is determined complete.” § 213.255(2), Fla. Stat. That same subsection further describes the components of a “complete” refund claim. *Id*. The legislature gave the Department unfettered discretion to determine when a taxpayer’s refund claim is complete. Because a refund claim is “not processed until it is determined complete” by the Department, the Department does not consider and decide a taxpayer’s legal entitlement to the claim until ***after*** the taxpayer has filed a complete refund claim.

SEIF filed its application for refund claim with the Department on September 24, 2019. *SEI Fuel II*, 424 So. 3d at 512. It is undeniable that the Department “processed” SEIF’s refund claim. If the Department had not processed the refund claim, the litigation that led to *SEI Fuel I* would never have transpired. Again, a refund claim is processed only if it is “complete” per section 213.255, Florida Statutes. As a result, and as confirmed by the Department auditor’s workpapers, the only issue in dispute in *SEI Fuel I* was whether SEIF was legally entitled to the claimed refund under section 206.414, Florida Statutes. *See generally SEI Fuel I*. This fact should not be in doubt because it was the Department that argued to the ALJ that there was no genuine issue of material fact and therefore, DOAH lacked

jurisdiction to hear the dispute in *SEI Fuel I*. 379 So. 3d at 609. The ALJ agreed with the Department and remanded the case to the Department for a ruling per section 120.57, Florida Statutes. *Id*.

In sum, the Department processed the claim and therefore, there was never any dispute as to the completeness of the refund claim filed by SEIF. Once it was determined in *SEI Fuel I* that SEIF was legally entitled to that refund of the fuel tax, the requirement to pay interest on that refund was determined under section 213.255. The Department's failure to pay interest following the issuance of the mandate in *SEI Fuel I* triggered the mandamus action.

II. The Department Can Easily Avoid the "Critical Problems" it Believes were Created by the First District's Opinion.

The Department raises a whole host of "critical problems" it claims directly result from the First District's opinion. [Dep't Jur. Br. at 9-12] The Department asserts that the decision impacts a "volume of persons" [*Id*. at 9], as well as raising concerns of sovereign immunity and separation of powers [*Id*. at 9-12]. What the Department ignores, however, is that it is in complete and total control over the issue in dispute in this case.

Section 213.255 is clear on its face that the Department "shall" pay interest on a "complete" refund claim. The same statute outlines exactly what comprises a complete refund claim and it makes unambiguous that the

Department is the sole arbiter regarding whether the taxpayer's refund claim is complete because it is required to notify the taxpayer of any apparent errors or omissions and request any additional information that it is permitted by law to require. If the Department does not notify the taxpayer of any apparent error or omission or request additional information that it is permitted by law to require within 30 days, the Department has deemed the refund claim to be complete and interest becomes due on the refund claim so long as there is no legal basis for denying the taxpayer's refund claim. As such, the legislature unilaterally tasked the Department with confirming whether a taxpayer is entitled to refund interest.

The Department's cited cases to support its position that the taxpayer was required to argue its entitlement to interest in *SEI Fuel I* are unpersuasive. For example, in *Southeast Petro Distributors, Inc. v. Dep't of Revenue*, Case No. 19-5900 (Fla. DOAH Oct. 19, 2020) [Dep't Jur. Br. at 10], the Department had properly notified the taxpayer within 30 days of its perceived deficiencies in the refund claim and therefore, the taxpayer was required to argue that the refund claim had been, in fact, complete and that it was entitled to interest. This is in stark contrast to *SEI Fuel I*. In the immediate case, the Department created its own issue by not providing the mandated notification in the event it determined that SEI Fuel's application

for refund was not complete. Any "critical problem" resulting from the First District's decision was of the Department's own doing.

CONCLUSION

For the foregoing reasons, SEIF respectfully requests that the Court deny the Department's petition for discretionary review.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 20th day of March 2026 a true and correct copy of the foregoing has been electronically uploaded to the Supreme Court of Florida's e-Portal and a true and correct copy was furnished by E-Mail to all parties listed below.

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CERTIFICATE OF COMPLIANCE

I HEREBY CERTIFY that this brief complies with the type-volume limitation and font requirement set forth in Rules 9.045(b) and 9.210(a)(2)(A), Florida Rules of Appellate Procedure. This brief contains 1,904 words. It has been prepared in a proportionally spaced typeface using Microsoft Word in 14 point Arial Style font.

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