

# Supreme Court of Florida

**MIAMI TIRESOLES, INC., et al.,**  
Petitioners,

vs.

**DEPARTMENT OF REVENUE,**  
Respondent.

No. 91,055  
[April 8, 1999]

PER CURIAM.

We have for review Miami Tiresoles, Inc. v. State Department of Revenue, 695 So. 2d 851 (Fla. 3d DCA 1997), in which the Third District certified the following question as one of great public importance:

WHETHER DEPARTMENT OF REVENUE V. KUHNLEIN, 646 SO. 2d 717 (Fla. 1994), CERT. DENIED, --- U.S. ----, 115 S. Ct. 2608, 132 L. Ed. 2d 853 (1995), OVERRULED OR RECEDED FROM STATE EX REL. VICTOR CHEMICAL WORKS V. GAY, 74 So. 2d 560 (Fla. 1954)?

Id. at 851. We have jurisdiction. Art. V, § 3(b)(4), Fla. Const.

We recently answered a

substantially similar question in the negative. See Department of Revenue v. Nemeth, No. 89,909 (Fla. Apr. 8, 1999). Accordingly, on the authority of Nemeth, we answer the certified question in the negative and remand this case for proceedings consistent with our opinion therein.

It is so ordered.

HARDING, C.J., SHAW, WELLS and ANSTEAD, JJ., and OVERTON, Senior Justice, concur.

NOT FINAL UNTIL TIME EXPIRES TO FILE REHEARING MOTION, AND IF FILED, DETERMINED.

Application for Review of the Decision of the District Court of Appeal - Certified Great Public Importance

Third District - Case No. 96-3213

(Dade County)

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