

IN THE DISTRICT COURT OF APPEAL OF THE STATE OF FLORIDA  
FIFTH DISTRICT

JANUARY TERM 2011

GALAXY AVIATION OF ORLANDO, INC.,  
ET AL.,

Appellants,

v.

Case Nos. 5D10-52 & 5D10-53

DEPARTMENT OF REVENUE,

Appellee.

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Opinion filed May 3, 2011

Administrative Appeal from  
the Department of Revenue,

Arthur J. England, Jr. and Elaine D.  
Walter, of Greenberg Traurig, P.A., Miami,  
for Appellants.

Bill McCollum, Attorney General, and J.  
Clifton Cox, Assistant Attorney General,  
Revenue Litigation Bureau, Tallahassee,  
for Appellee.

Daniel W. Anderson of Pinkard Lynch &  
Robbins, St. Petersburg, Amicus Curiae.

PER CURIAM.

AFFIRMED. See Boca Airport, Inc. v. Fla. Dep't of Revenue, 36 Fla. L. Weekly  
D556 (Fla. 4th DCA Mar. 16, 2011).

SAWAYA, PALMER and ORFINGER, JJ., concur.