

IN THE SUPREME COURT OF NORTH CAROLINA

No. 150A23

Filed 23 May 2024

NORTH CAROLINA DEPARTMENT OF REVENUE

v.

FSC II, LLC

Appeal pursuant to N.C.G.S. § 7A-27(a)(2) from an order and opinion entered on 30 January 2023 by Judge Mark A. Davis, Special Superior Court Judge for Complex Business Cases, in Superior Court, Wake County, after the case was designated a mandatory complex business case by the Chief Justice pursuant to N.C.G.S. § 7A-45.4(b). Heard in the Supreme Court on 16 April 2024.

Joshua H. Stein, Attorney General, by Tania X. Laporte-Reveron, Assistant Attorney General, Jonathan N. Wike, Special Deputy Attorney General, and Ronald D. Williams II, Special Deputy Attorney General, for petitioner-appellant.

K&L Gates LLP, by Zachary S. Buckheit, Robert B. Womble, and Ashley Lee Hogewood III, for respondent-appellee.

Smith, Anderson, Blount, Dorsett, Mitchell & Jernigan, L.L.P., by William W. Nelson, for North Carolina Chamber Legal Institute, amicus curiae.

PER CURIAM.

Petitioner North Carolina Department of Revenue appealed the decision of the North Carolina Business Court affirming the final decision of the Office of Administrative Hearings granting summary judgment in favor of respondent FSC II,

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Opinion of the Court

LLC. We hereby affirm the decision of the Business Court for the reasons stated in its 30 January 2023 order and opinion.

AFFIRMED.¹

¹ The order and opinion of the North Carolina Business Court, 2023 NCBC 9, is available at <https://www.nccourts.gov/assets/documents/opinions/2023%20NCBC%209.pdf>.