IN THE DISTRICT COURT OF APPEAL
FIRST DISTRICT OF FLORIDA

CASE NO. 1D15-3101

BRANDY'S PRODUCTS, INC., Appellant,

v.

STATE OF FLORIDA, DEPARTMENT OF BUSINESS &
PROFESSIONAL REGULATION, Appellee.

APPEAL FROM DEPARTMENT OF BUSINESS & PROFESSIONAL
REGULATION, DIVISION OF ALCOHOLIC BEVERAGES & TOBACCO

L.T. Case No. 14-3496

REPLY BRIEF OF APPELLANT,
BRANDY'S PRODUCTS, INC.

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SUMMARY OF ARGUMENT

In the Amended Answer Brief, the Department of Business and Professional Regulation, Division of Alcoholic Beverages and Tobacco ("Department") consistently and thematically advanced its unilateral position regarding the taxability of Wraps. Allowing the Department to conclude first and fill in the facts later would leave the administrative law process futile. Taxpayers like the Appellant, Brandy's Products, Inc. ("Brandy's"), should be afforded the opportunity to present evidence to a neutral third party and receive an unbiased factual determination that cannot simply be overturned by the Department when the result is undesirable to them. To give the Department that power completely dissipates the administrative law judge's ("ALJ") function, resulting in a complete undermining of the administrative law process. The Department is incorrectly attempting to adapt the facts, masked as conclusions of law, to reach its desired conclusion. In this case, the only ones that interprets the relevant statute as taxing the Wraps is the only one who benefits from it—the Department. The Department's ignorance of Florida law and its disregard for the determination made by a neutral ALJ should be redressed through this appeal. As a result, the Final Order should be overturned.

I. **THE ALJ CORRECTLY APPLIED HIS FINDINGS OF ULTIMATE FACTS TO THE APPLICABLE STATUTORY LANGUAGE, WHICH THE AGENCY IMPROPERLY OVERTURNED.**

The crux of the Department's argument is that there are twelve numbered paragraphs under "Findings of Fact" in the Recommended Order, so there were exactly twelve findings of fact. The very fact that the same twelve findings of fact are intact, yet the decision of the ALJ is reversed, patently demonstrates that the agency substituted its weighing of the facts for the trier of fact's findings.[1] Furthermore, the agency's conclusions of law that a Wrap is "loose tobacco" and "suitable for smoking" are findings of fact, not legal conclusions. The agency seeks to mask its factual statements by erroneously labeling them as Conclusions of Law.

Findings of fact can be described as the process by which the ALJ considers all the evidence that is presented at hearing, resolves any conflicts within that evidence, judges the credibility of each side's witnesses, and formulates reasonable inferences based on the evidence presented. *See Heifetz v. Dep't of Bus. & Prof'l Reg.*, 475 So. 2d 1277, 1281 (Fla. 1st DCA 1985). It is exclusively within the purview of the ALJ to determine ultimate facts as to whether a violation of a rule or statute has occurred, and an agency may not reject such a finding without sufficient explanation. *Goin v. Comm'n on Ethics*, 658 So. 2d 1131, 1138 (Fla. 1st DCA 1995)

1. A more thorough discussion about the Department's version of the facts will be discussed in section III, *infra.*

(citing *Langston v. Jamerson*, 653 So. 2d 489 (Fla. 1st DCA 1995)). As stated in the Initial Brief, labeling a finding of fact as a legal conclusion is not dispositive of its character. *Id*. at 1138; *see also Stokes v. Bd. of Prof'l Eng'rs*, 952 So. 2d 1224, 1224 (Fla. 1st DCA 2007); *Kinney v. Dep't of State*, 501 So. 2d 129, 132 (Fla. 5th DCA 1987); *Harry's Rest. & Lounge, Inc. v. Dep't of Bus. & Prof'l Reg.*, 456 So. 2d 1286, 1288 (Fla. 1st DCA 1984) (explaining that labeling a finding of fact as a conclusion of law is not dispositive).

The delineation between the responsibility of the ALJ and the agency is fundamental to the credibility and fairness of the administrative hearing process. This process and the ALJ's autonomy must be maintained to insure the independent finder of fact is not simply a form without substance. The Department's Final Order has unfairly breached this separation of duties. By allowing a third-party ALJ to weigh evidence, hear testimony, and assess witness credibility to find the facts of a case, neutrality is provided to those who are substantially affected by an agency action. Section 120.57(1)(l), Florida Statutes ("F.S."), evidences the legislature's determination that an agency, as a party litigant, should not be allowed to engage in its own fact finding that supports its desired conclusion. *See Rogers v. Dep't of Health*, 920 So. 2d 27, 30 (Fla. 1st DCA 2005).

There are several examples of cases which highlight the distinction between the roles and responsibilities of ALJs or hearing officers as opposed to agencies.

Heifetz v. Dep't of Bus. & Prof'l Reg., 475 So. 2d 1277, 1279 (Fla. 1st DCA 1985); *see also Gross v. Dep't of Health*, 819 So. 2d 997, 1005 (Fla. 5th DCA 2002) (holding that a violation of a rule or statute is a question of fact). For example, in *Heifetz* and *Goin*, the ALJ or hearing officer made factual determinations that a statutory violation did not occur. *Goin*, 658 So. 2d at 1137–38; *Heifetz*, 475 So. 2d at 1281. Although both cases mislabeled factual findings as conclusions of law in the recommended orders, the reviewing court affirmed the ALJ's and hearing officer's findings of fact. *Id*. The court in *Heifetz* went on to explain its reasoning:

> The agency may not reject the hearing officer's finding unless there is no competent, substantial evidence from which the finding could reasonably be inferred. The agency is not authorized to weigh the evidence presented, judge credibility of witnesses, or otherwise interpret the evidence to fit its desired ultimate conclusion. We recognize the temptation for agencies, viewing the evidence as a whole, to change findings made by a hearing officer that the agency does not agree with.

Heifetz, 475 So. 2d at 1281–82.

Similarly, although labeled a conclusion of law, the reviewing court in *Goin* upheld the hearing officer's improperly overturned factual determination by stating:

> An agency, however, may not "weigh the evidence presented . . . or otherwise interpret the evidence to fit its desired ultimate conclusion." *Heifetz*, 475 So. 2d at 1281. . . . As this court has recently held, the question of whether the facts, as found in the recommended order, constitute a violation of a rule or statute, is a question of ultimate fact which the agency may not reject without adequate explanation. *Langston v. Jamerson,* 653 So. 2d 489 (Fla. 1st DCA 1995).

Goin, 658 So. 2d at 1138.

In the instant case, the Department continues to attempt to advance its self-serving determination that Wraps are taxable because they are "loose tobacco suitable for smoking." *Amended Answer Brief* at 20–23. The Department appears to

rely on facts that the Wraps are comprised of tobacco and at some point the Wrap is part of a tobacco leaf. *Id.* at 10, 23–24. However, the Department does not point to any factual findings to support its legal conclusion. *Amended Answer Brief* at 16–25. Further, such a conclusion flies in the face of Florida administrative law jurisprudence and is unsupported by any facts found by the neutral ALJ.

During the administrative proceeding, Brandy's presented substantial, competent evidence and the ALJ determined that the Wraps are not "loose" tobacco. Record on Appeal ("ROA"), Transcript of Proceedings ("TR"), at pages 99–104. Namely, Brandy's presented the Wrap itself as evidence along with testimony from a witness that it was not "loose tobacco." *Id.* at 202–27. On the other side, the Department presented testimony that the Wraps are loose because the tobacco leaf is separated into parts. *Id.* at 49–50. With two inconsistent findings to choose from, the neutral ALJ determined the Wraps were not loose tobacco within the meaning of the statute. ROA, Volume I, at pages 114–15, 128–29. The ALJ also determined the Wraps were not likely suitable for smoking. *Id.* at 129 n.7.

Identical to *Heifetz* and *Goin*, the ALJ in this case received evidence, heard testimony, and reached an ultimate factual finding that the Wraps were not "loose tobacco" or "suitable for smoking" in this case. *Id.* at 114–15, 128–29. Therefore, the ALJ in the case at hand acted squarely within his province and made a determination of ultimate fact by ruling that the Wraps at issue were not within the

taxing statute. Equally indistinguishable, in *Heifetz* and *Goin*, in which the agency attempted to conclude first and reason second, the Department in this case is attempting to interpret evidence to reach its desired conclusion of taxability despite factual findings to the contrary. Therefore, just like in *Heifetz* and *Goin*, the agency's attempt to improperly overturn the ALJ's findings of fact is a reversible abuse of discretion.

II. **THE DEPARTMENT'S OVERLY BROAD INTERPRETATION OF THE APPLICABLE LAW IS INCORRECT BECAUSE IT IMPROPERLY IGNORES CRITICAL LANGUAGE AND ATTEMPTS TO REWRITE A TAXING STATUTE.**

Tax laws must be construed strongly in the taxpayer's favor and against the government, and any ambiguities or doubts must be resolved in favor of the taxpayer. *Maas Bros., Inc. v. Dickinson*, 195 So. 2d 193, 198 (Fla. 1967); s*ee also Mikos v. Ringling Bros.–Barnum & Bailey Combined Shows, Inc.*, 497 So. 2d 630, 632 (Fla. 1986) ("The courts are not taxing authorities and cannot rewrite the statute."); *Dep't of Rev. v. GTE Mobilnet, Inc.*, 727 So. 2d 1125, 1128 (Fla. 2d DCA 1999)("[T]he authority to tax must be strictly construed."). Neither courts nor agencies can subject tax to anything, unless it is clearly burdened, because "[t]axes cannot be imposed except in clear and unequivocal language." *Fla. S & L Servs. v. Dep't of Rev.*, 443 So. 2d 120, 122 (Fla. 1st DCA 1983).

Through its legislative process, Florida unequivocally determined that in order for a product to be subject to its steep 85% OTP Tax, it has to meet the statutory

definition of section 210.25, F.S. If a statute is clear and unambiguous, the plain and ordinary language of the statute controls. *Paul v. State*, 129 So. 3d 1058, 1064 (Fla. 2013). Every word of a statute has meaning and not a single word should be ignored, read meaningless, or be treated as mere 'surplusage.' *G.G. v. Dep't of Law Enforcement*, 97 So. 3d 268, 273 (Fla. 1st DCA 2002) (citing *State v. Goode*, 830 So. 2d 817, 824 (Fla. 2002)).

Florida law demands that in order to be taxed, the Wraps have to be "loose tobacco suitable for smoking." §§ 210.25(11), 210.276, 210.30, Fla. Stat. The Department's primary argument appears to be that anything made from tobacco is taxable. *See Amended Answer Brief* at 10–13; 16–23. The Department states that the Wrap is made "from the cured and de-stemmed parts of a tobacco leaf" and is "to be used as the outer wraps of a homemade tobacco or marijuana cigar." *Id.* at 21. Putting aside that the record is devoid of any factual findings that the Wrap is used for marijuana, the statute is not nearly as broad as the Department's reading.[2] Contrary to the Department's position, section 210.25, F.S., does not say

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2. As mentioned in the Initial Brief, many states have taken an expansive view that any product containing tobacco for personal consumption is taxable. *See Initial Brief* at 28*; see also e.g.*, N.J. Stat. § 54:40B-2 (defining a "tobacco product" to mean "any product containing any tobacco for personal consumption."). The federal government also understood the Wraps to not fit the pre-amended definition of taxable tobacco, so it broadened its taxable definition to clearly encompass the wraps. *Initial Brief* at 26–27; 26 U.S.C. 5702. However, Florida law is not as broad as many states and does not specifically encompass Wraps like the amended federal legislation.

that anything made of tobacco that is flammable is taxable. Nor does it say that anything made of tobacco should be taxed in order to pay for the costs of tobacco related illness, as the Appellee suggests. *Amended Answer Brief* at 22.

The plain and unambiguous language of the statute leads to the conclusion that the Wraps are outside of the taxing statute. The Department does not offer a discrete or plain meaning of the word "loose." Instead, the Department asks this court to simply ignore the word "loose." *Id*. To read the statute in accordance with the Department would depart from the plain and ordinary meaning of the statute and treat the word "loose" as meaningless surplusage.

The Department encourages this court to expansively read the statute at issue and suggests that "tobacco products" are classified by the tobacco's intended use. *Id.* at 20. However, the statute lists a few categories of tobacco like "other chewing tobaccos" and "other kinds and forms of tobacco prepared in such a manner as to be suitable for chewing." § 210.25(11), Fla. Stat. The balance of the statute deals with specific tobacco products. *Id.* "Loose tobacco suitable for smoking" describes the specific product that is unbound, or unattached, tobacco that is placed in a pipe or that is rolled into a cigar for smoking. Even assuming the phrase is describing a class of products, the Wrap is not loose nor is it the item the consumer is smoking, which is different than the products the Department describes. ROA, Volume I, at 129 n.7. The Wrap is more like the pipe, or the rolling paper, that binds or fastens

the loose tobacco so that a consumer can consume it in a controllable fashion. *Id.* at 114–15, 129 n.7. In either case, a Wrap is not the "loose tobacco suitable for smoking" envisioned by the statute.

At best, it is questionable as to whether the Wraps meet the definition of a "tobacco product." In fact, a disinterested and neutral ALJ determined that the Wraps fall outside of the four corners of the taxing statute at issue. *Id.* Brandy's, a Florida tobacco distributor for several years, does not consider this product to be taxable. ROA, TR, at page 206-10. An appellate court in Colorado also found that the Wraps are not taxable when interpreting a similar, yet broader Colorado law. *Creager Mercantile, Inc. v. Co. Dep't of Rev.*, Case 13CA-1580, 3 (Co. Ct. App. 2015). The only group that thinks the Wraps are "clearly" within the taxing statute is the Department, which also happens to be the only one with something to gain by that conclusion. It is highly unlikely that the Wraps are 'clearly' within the taxing statute if a neutral Florida ALJ and a neutral Colorado appellate court found to the contrary. It is also interesting that in Senate Bill 7074, the Department requested an amendment to the statute to specifically include Wraps if the Wraps were already taxable. ROA, TR, at page 226–28. If it is not clear whether the Wraps meet the statutory definition, the statute at issue is ambiguous as to whether the Wraps are taxable. Therefore, the Wraps are not taxable because pursuant to *Maas Bros.* if a

taxing statute is unclear, the statute is construed strongly against the government and in favor of the taxpayer.

III. CONTRARY TO THE DEPARTMENT'S ARGUMENT, THE APPELLANT'S VERSION OF THE FACTS ARE SUPPORTED BY THE RECORD.

The Department's opens its Amended Answer Brief by stating that Brandy's version of the facts are unsupported by the record. *Amended Answer Brief* at 14. While it seems somewhat petty, Brandy's would be remiss to not briefly address the Department's incorrect statements. In what appears to be an effort to taint Brandy's business, the Department also makes a recurring statement of fact which does not have any basis in the record.

The Department starts by incorrectly taking exception with the composition of the Wraps. *Id.* at 13–16. During the hearing, Brandy's presented the Wrap as evidence, which was incorporated into the ALJ's Recommended Order. ROA, Volume I, at pages 114–15. The Department's own witness stated "some of [the Wraps] are made with paper." ROA, TR, at page 102–03. Brandy's witness also testified that the Wrap "looks like a piece of paper," and feels like a "paper bag." *Id.* at page 208–209. During the hearing, the ALJ also stated that the Wraps "looks like a rolling paper." *Id.* at page 237. Brandy's presented evidence provided by the Department in which a similar wholesaler stated that the Wraps are made 40% of tobacco with the balance of ingredients of wood pulp and war gum. ROA, Volume

II, at page 244. The ALJ saw and felt the product, heard testimony of witnesses, and weighed evidence to determine in his Recommended Order that the Wrap is a type of rolling paper. ROA, Volume I, at page 114. Ultimately, the record contains substantial support that a Wrap is at least partially made of paper.

Without belaboring the issue, Brandy's Statement of Facts is consistent with the record. It is clear from the record that the Department's "position hardened" and started taxing Wraps on the exact same day the Federal Law was amended. ROA, Volume I, at pages 111, 115–16. The record also supports that Brandy's, despite an audit every six months by the Department, did not "with[hold] or conceal[] relevant information from the auditors," as the Appellee's brief suggests. ROA, Volume I, at page 117.

Throughout the Amended Answer Brief, the Department improperly attempts to discredit Brandy's legitimate business and misstate the facts. While it is unclear as to the significance, other than to make Brandy's look unfavorable, the Department repeatedly ties the Wraps with the use of marijuana. *Amended Answer Brief* at 1, 10. The record is completely devoid of any witness testimony, evidence, or findings by the ALJ that the Wraps are used to smoke marijuana. In fact, the packaging on the product states "For Tobacco Use Only." ROA, Volume II, at pages 201, 206. The only appearance in the record that the Wraps are used for marijuana is a footnote placed in the Department's Final Order that has nothing to do with the text associated

with it. *See* ROA, Volume I, at page 155, n.1. Placing a footnote in a Final Order does not make a statement a finding of fact and the Department's attempt to prejudice Brandy's business should be disregarded.

Although the relevance of the marijuana reference is questionable at best, it seems that the Department's argument actually favors Brandy's position that an item used to smoke marijuana is not a "tobacco product," as defined by Florida law. *See* § 210.25(11), Fla. Stat.. Even if the record had any support that the Wrap is used for marijuana, it would lead to the conclusion that the Wraps are more like a nontaxable rolling paper, or a marijuana product, rather than a taxable other tobacco product. Although it likely does not play any legal role in the case and actually favors the Appellant, Brandy's takes exception with its clearly intended prejudicial effect.

IV. THE APPELLEE'S READING OF THE STATUTE OF LIMITATIONS IS INCORRECT BECAUSE SUCH A READING WOULD RENDER IT MEANINGLESS.

Assuming *arguendo* that the Wraps are taxable, it appears the Department reads section 95.091, F.S., to say that the assessment is not time barred because it is a required payment of tax. *Amended Answer Brief* at 27. Again in an attempt to paint Brandy's in an unfavorable light, the Department attempts to smear the picture that Brandy's did something wrongful by failing to produce records regarding the Wraps at issue. Pursuant to the record of this appeal, both arguments are inaccurate.

From a legal perspective, it is absurd to argue that an audit assessment is a "required payment of tax," which results in an increased statute of limitations. *Id.* at 27. As stated above, the legislature does not enact useless statutory provisions and courts should avoid interpreting statutes to leave parts meaningless. *G.G.*, 97 So. 3d at 273. By taking this view, any audit assessment would constitute a required payment of tax in the Department's view. Such a reading would violate a fundamental rule of statutory construction and render the three year statute of limitations on audits pointless. This erroneous interpretation should be overturned.

The inference raised that Brandy's wrongfully failed to produce or conceal records is a last ditch effort to slant the facts. *Amended Answer Brief* at 28. The ALJ found that 1) the Department audits Brandy's on regular six-month intervals, 2) the auditors did not request records for the Wraps, 3) Brandy's did not provide records because it reasonably believed the purchases were not taxable, and 4) Brandy's did not knowingly withhold or conceal any records from the Department. ROA, Volume I, at page 117. The attempted spin on the clear findings of fact is an inappropriate attempt by the Department to discredit this legitimate business and should be ignored.

Therefore, even if the Wraps are somehow determined to be taxable, the statute of limitations should operate to significantly reduce the assessment.

CONCLUSION

For the foregoing reasons, this Court should reverse the Department's Final Order, find that Brandy's properly paid its OTP Tax, and owes no further taxes for the periods at issue.

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I CERTIFY that the foregoing Reply Brief complies with the font requirements of Rule 9.210, Florida Rules of Appellate Procedure.

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