State of New York Supreme Court, Appellate Division Third Judicial Department

Decided and Entered: July 10, 2014 517638 BLACK CAR ASSISTANCE CORPORATION, Doing Business

as BLACK CAR & LIMOUSINE ASSISTANCE GROUP, et al., Appellants,

MEMORANDUM AND ORDER

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE et al., Respondents.

v

Calendar Date: May 28, 2014

Before: Peters, P.J., Lahtinen, Garry, Rose and Devine, JJ.

Lewin & Lewin, LLP, Washington, D.C. (Nathan Lewin of counsel), and Schlam, Stone & Dolan, LLP, New York City, and Michael A. Avella, East Greenbush, for appellants.

Eric T. Schneiderman, Attorney General, Albany (Robert M. Goldfarb of counsel), for respondents.

Appeal from an order of the Supreme Court (McDonough, J.), entered December 20, 2012 in Albany County, which denied plaintiffs' motion for partial summary judgment.

Order affirmed, upon the opinion of Justice Roger D. McDonough.

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Peters, P.J., Lahtinen, Garry, Rose and Devine, JJ., concur.

ORDERED that the order is affirmed, without costs.

ENTER:

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Robert D. Mayberger Clerk of the Court