

IN THE SUPREME COURT OF FLORIDA

Case No. SC05-873

On review of
District Court of Appeal Case No. 1D03-3325

THE WICCAN RELIGIOUS COOPERATIVE OF FLORIDA, INC.,

Petitioner,

v.

JIM ZINGALE and THE FLORIDA DEPARTMENT OF REVENUE,

Respondents.

**MOTION FOR LEAVE TO FILE AMICUS CURIAE BRIEF
ON BEHALF OF THE FLORIDA CATHOLIC, INC.,
AND FLORIDA BAPTIST WITNESS, INC.**

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Counsel for The Florida Catholic, Inc., and
Florida Baptist Witness, Inc.

Pursuant to Florida Rules of Appellate Procedure 9.370(a), The Florida Catholic, Inc. (“The Florida Catholic”), and Florida Baptist Witness, Inc. (“Florida Baptist Witness”), request permission from this Court to file an amicus curiae brief in support of Respondents and state:

The Florida Catholic is a bi-weekly publication produced by The Florida Catholic, Inc., to bring news and commentary from a Catholic perspective to its subscribers across the state of Florida. The newspaper provides a variety of information to help its subscribers understand the Catholic Church, the Dioceses in Florida, and the current events throughout the United States and the world. The Florida Catholic is owned jointly by the Dioceses of Orlando, St. Petersburg, Pensacola-Tallahassee, Venice, Palm Beach, and the Archdiocese of Miami.

Since 1884, Florida Baptist Witness has been the official newspaper of the Florida Baptist State Convention (FBSC), comprised of 2700 churches and missions, with one million members. Published 46 times per year, the Florida Baptist Witness seeks to promote FBSC causes, the Baptist cause in general, and the promotion of the kingdom of God on earth; and, in order to attain these ends, to maintain and safeguard the inalienable rights and privileges of a free press, consistent with the traditional Baptist emphasis upon freedom, under Christ, of both the human spirit and Baptist churches.

The constitutional issue at stake in this case is of direct concern to The Florida Catholic and Florida Baptist Witness. The Florida Catholic and Florida Baptist Witness do not charge sales tax to their subscribers based in part on the statutory exemption being challenged by the Petitioner. Were the Court to reverse the Court of Appeal's decision and in doing so hold Florida Statute Section 212.06(9), unconstitutional, The Florida Catholic and Florida Baptist Witness could no longer rely on this exemption as a basis for not collecting sales tax on their publications.

In addition, the Court's decision regarding the constitutionality of this particular tax exemption for religious publications may have an effect far beyond this case in that any decision holding the statute unconstitutional may restrict the legislature's ability generally to legislate tax exemptions for other beneficent religious, non-profit, and charitable entities and their activities, including publications. To ensure the rights of The Florida Catholic and Florida Baptist Witness are protected, the Court should grant them leave to file an amicus curiae brief.

The Florida Catholic and Florida Baptist Witness' amicus curiae brief will assist the Court in the disposition of the case by thoroughly briefing the constitutional issues raised by the Petitioner.

Counsel for The Florida Catholic and Florida Baptist Witness has conferred with counsel for the Respondent who has no objection to the leave requested and counsel for the Petitioner who opposes the leave requested.

WHEREFORE, The Florida Catholic and Florida Baptist Witness respectfully move for leave to file an amicus curiae brief.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing has been furnished

by **U.S. Mail**, postage prepaid, to:

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