

FORD MOTOR CREDIT CO., INC. v. DEPARTMENT OF
REVENUE, STATE OF FLORIDA

APPEAL FROM THE DISTRICT COURT OF APPEAL OF FLORIDA,
FIRST DISTRICT

No. 88-1847. Argued November 6, 1990—Decided May 20, 1991

537 So. 2d 1011, affirmed by an equally divided Court.

Mark L. Evans argued the cause for appellant. With him on the briefs were *James E. Tribble*, *John M. Neberle*, and *Alan I. Horowitz*.

H. Bartow Farr III argued the cause for appellee. With him on the brief were *Robert A. Butterworth*, Attorney General of Florida, *Joseph C. Mellichamp III*, Senior Assistant Attorney General, *Jeffrey M. Dikman*, Assistant Attorney General, and *Richard G. Taranto*.*

PER CURIAM.

The judgment of the District Court of Appeal of Florida, First District, is affirmed by an equally divided Court.

JUSTICE O'CONNOR took no part in the decision of this case.

*Briefs of *amici curiae* urging reversal were filed for the Committee on State Taxation of the Council of State Chambers of Commerce et al. by *Amy Eisenstadt*, *Paul H. Frankel*, and *Frank M. Salinger*; and for Caterpillar Inc. et al. by *Kenneth R. Hart*.