FILED
02/26/2025
Clerk of the
Appellate Courts

IN THE SUPREME COURT OF TENNESSEE
AT NASHVILLE
April 3, 2024 Session

**LEAH GILLIAM v. DAVID GERREGANO, COMMISSIONER OF THE TENNESSEE DEPARTMENT OF REVENUE ET AL.**

**Chancery Court for Davidson County**
**No. 21-606-III**

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**No. M2022-00083-SC-R11-CV**

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**JUDGMENT**

After having considered the record on appeal from the Court of Appeals, the application for permission to appeal filed by the State of Tennessee, and the briefs and arguments of counsel, this Court is of the opinion that the judgment of the Court of Appeals, which reversed the trial court's final judgment in favor of the State of Tennessee, should be reversed.

Consistent with the Court's accompanying opinion, it is therefore ordered and adjudged that the judgment of the Court of Appeals reversing the trial court's judgment is reversed and the judgment of the trial court is reinstated.

The costs of the appeal are taxed to Leah Gilliam.