

BEFORE THE GEORGIA TAX TRIBUNAL
STATE OF GEORGIA



FILED
GA. TAX TRIBUNAL

JAN 04 2016

MARC J. FLEURY & NATHALIE
MASON-FLEURY,

Petitioners,

v.

LYNNETTE T. RILEY, in her official
capacity as COMMISSIONER, GEORGIA
DEPARTMENT OF REVENUE,

Respondent.

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Yvonne Bouras
Yvonne Bouras
Tax Tribunal Administrator

TAX TRIBUNAL DOCKET NO.:
TAX – IIT - 1532748 & 1552226

ORDER DENYING MOTION FOR RECONSIDERATION

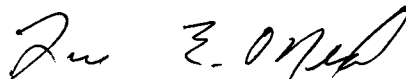
In response to a decision entered on December 1, 2015, Respondent submitted its Motion for Reconsideration on December 11, 2015. Petitioners responded to the Motion on December 21, 2015. After due consideration and for the reasons set forth below, the Respondent's Motion is **DENIED**.

Reconsiderations are not a matter of routine practice. For a party to obtain reconsideration, the movant "must set forth facts or law of a strongly convincing nature to induce the court to reverse its prior decision." Coppage v. United States Postal Serv., 129 F. Supp. 2d 1378, 1379 (M.D. Ga. 2001). Reconsideration is "an extraordinary remedy to be employed sparingly." Id. As such, motions for reconsideration should be granted only in "certain limited situations, namely the discovery of new evidence, an intervening development or change in the controlling law, or the need to correct a clear error or prevent a manifest injustice." Preserve Endangered Areas of Cobb's History, Inc. [P.E.A.C.H.] v. United States Army Corps of Eng'rs, 916 F. Supp. 1557, 1560 (N.D. Ga. 1995). In its Motion, Respondent merely repackaged and

repeated the same arguments it made at hearing and in its subsequent briefs. Moreover, the Motion contained no new facts and did not aver a change in the controlling law.

Accordingly, this Court having reviewed Respondent's Motion For Reconsideration and Brief in support thereof, and having considered same, the Motion For Reconsideration filed by Respondent is **DENIED**.

SO ORDERED, this 4th day of January, 2016.



LAWRENCE E. O'NEAL, JR.
CHIEF JUDGE
GEORGIA TAX TRIBUNAL

MARC J. FLEURY & NATHALIE MASON-FLEURY,

PETITIONERS

WILLIAM E. FRANTZ, ESQ.,

ATTORNEY FOR PETITIONERS, MARC J. FLEURY & NATHALIE MASON-FLEURY

SAMUEL S. OLENS, Attorney General, W. WRIGHT BANKS, JR., Deputy Attorney General, WARREN R. CALVERT, Senior Assistant Attorney General, MITCHELL P. WATKINS, Assistant Attorney General,

ATTORNEYS FOR RESPONDENT, LYNNETTE T. RILEY, Commissioner, Georgia Department of Revenue