

SUPREME COURT
OF THE STATE OF WASHINGTON

RECEIVED BY E-MAIL *BJ*

AUTOMOTIVE UNITED TRADES
ORGANIZATION, a non-profit trade
association,

Appellant,

v.

THE STATE OF WASHINGTON;
CHRISTINE GREGOIRE, in her capacity
as Governor of the State of Washington;
LIZ LUCE, in her official capacity as
Director, Washington State Department of
Licensing,

Respondents.

NO. 85971-0

THIRD
STATEMENT OF
ADDITIONAL
AUTHORITY

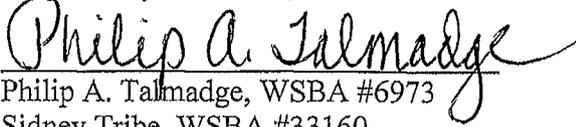
COME NOW the appellants AUTO and Tower Energy Group
submit the following additional authority to the Court pursuant to RAP
10.8:

- *National Federation of Independent Business v. Sebelius*,
___ U.S. ___, ___ S. Ct. ___, ___ L. Ed.2d ___, 2012 WL
2427810 (2012) (in Section C of the majority opinion, the
United States Supreme Court indicates that a label of a
particular impost by the legislative branch is not controlling
on a court's evaluation of whether the impost is a tax).

ORIGINAL

DATED this 3d day of July, 2012.

Respectfully submitted,



Philip A. Talmadge, WSBA #6973

Sidney Tribe, WSBA #33160

Talmadge/Fitzpatrick

18010 Southcenter Parkway

Tukwila, WA 98188-4630

(206) 574-6661

Attorneys for Appellants AUTO and Tower
Energy Group

DECLARATION OF SERVICE

On said day below I emailed and deposited with the U.S. Postal Service a true and accurate copy of: Third Statement of Additional Authority in Supreme Court Cause No. 85971-0 to the following parties:

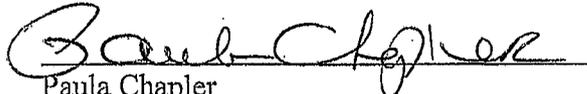
Laura J. Watson Kelly Thomas Wood Attorney General's Office PO Box 40117 Olympia, WA 98504-0117	David M. Hankins Attorney General's Office Revenue Division PO Box 40123 Olympia, WA 98504-0123
Anne Egeler Attorney General's Office PO Box 40100 Olympia, WA 98504-0100	Kenneth Lederman Steven Gillespie Foster Pepper PLLC 1111 3 rd Avenue, Suite 3400 Seattle, WA 98101-3264
Alexandra Kennard Smith Port of Olympia 915 Washington Street NE Olympia, WA 98501-6931	Laura J. Black 717 W. Sprague Avenue, Suite 1600 Spokane, WA 99201-3923
Rodney Brown, Jr. Cascadia Law Group 1201 3 rd Avenue, Suite 320 Seattle, WA 98101-3075	

Original efiled with:

Washington Supreme Court
Clerk's Office
415 12th Street W
Olympia, WA 98504

I declare under penalty of perjury under the laws of the State of Washington and the United States that the foregoing is true and correct.

DATED this 3 day of July, 2012, at Tukwila, Washington.


Paula Chapler
Talmadge/Fitzpatrick

OFFICE RECEPTIONIST, CLERK

To: Paula Chapler
Subject: RE: Automotive United Trades Organization v. The State of Washington, et al. Cause No. 85971-0

Rec. 7-3-12

Please note that any pleading filed as an attachment to e-mail will be treated as the original. Therefore, if a filing is by e-mail attachment, it is not necessary to mail to the court the original of the document.

From: Paula Chapler [<mailto:paula@tal-fitzlaw.com>]
Sent: Tuesday, July 03, 2012 12:28 PM
To: OFFICE RECEPTIONIST, CLERK
Subject: Automotive United Trades Organization v. The State of Washington, et al. Cause No. 85971-0

Per Mr. Talmadge's request, attached please find the Third Statement of Additional Authority for filing in the following case:

Case Name: Automotive United Trades Organization v. The State of Washington, et al.
Cause No. 85971-0
Attorney: Philip A. Talmadge, WSBA #6973
Talmadge/Fitzpatrick
18010 Southcenter Parkway
Tukwila, WA 98188
(206) 574-6661

Sincerely,

Paula Chapler
Legal Assistant
Talmadge/Fitzpatrick
(206) 574-6661