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THE SECOND CIRCUIT COURT, LEON COUNTY, FLORIDA

JetBlue Airways Corporation, Plaintiff,
v. Case: 2024CA1177
Florida Department of Revenue, Defendant./

Final Summary Judgment for DOR and Dismissal of Counterclaim

The court refers to JetBlue Airways Corporation as "JetBlue" and to defendant, Florida Department of Transportation as "Department," or "FDOR." This matter is before the court on the following documents:

- JetBlue's Second Amended Motion for Summary Judgment filed March 25, 2025;
- FDOR's Motion for Summary Judgment filed May 30, 2025;
- JetBlue's Motion to Dismiss Counterclaim filed January 24, 2025.

Each party also filed responses to the opponent's motions and replies to the responses to the motions for summary judgment.

This court's order of December 18, 2024 on FDOR's Motion to Dismiss and JetBlue's Motion for Judgment on the Pleadings dismissed with prejudice:

- Count I (constitutional violation of the state's territorial borders);
- Count II (Federal supremacy clause violation); and
- Count VII (alleging violation of the Federal foreign commerce clause).

The same order denied FDOR's motion to dismiss:

- Count III (Commerce Clause — Substantial Nexus);
- Count IV (Commerce Clause —Internal Consistency);
- Count V (Commerce Clause —External Consistency);
- Count VI (Commerce Clause — Fairly Related); and
- Count VIII (Due Process Clause).

The court conducted a hearing on the cross motions for summary judgment and the Department's motion to dismiss. The court is adequately advised.

Legal Analysis

The Department contends that Florida's corporate income tax rate of 5.5% should apply to about 7% of JetBlue's total income. JetBlue contends that the tax should apply to closer to 3.5% of its total income because Florida's statute for attributing a share of an airline's income to Florida violates the Dormant Commerce Clause.

Florida's income tax applied to 7% of JetBlue's income is fair by any reasonable, economic measure. JetBlue's economic activity in Florida was, during the years at issue, much greater than the share of its income Florida seeks to tax. JetBlue's interrogatory answers indicate JetBlue's Florida payroll, revenue, real and personal property, take-offs and landings each approached or exceeded 20% of its totals. For the reason of this economic reality, JetBlue's counts III (Substantial Nexus), V (External Consistency), VI (Fairly Related) and VIII (Due Process Clause) must fail.

The essence of the remaining dispute is application of the "internal consistency" test of the Dormant Commerce Clause which explicitly ignores economic reality and, to at least some extent, evidence. JetBlue argues the Florida statute is not internally consistent because it uses airmiles flown both over Florida's landmass and over the ocean contiguous to Florida's landmass to calculate the share of JetBlue's income attributable to Florida.

The Internal Consistency Aspect of the "Fairly Apportioned" Component of the Dormant Commerce Clause

The starting point for current Dormant Commerce Clause analysis of state taxation is generally acknowledged to be Complete Auto Transit v. Brady, 430 U.S. 274 (1977). The Court explicitly overruled "decisions of this Court holding that a tax on the 'privilege' of engaging in an activity in the State may not be applied to an activity that is part of interstate commerce." Id. at 278. The Court synthesized a framework that "sustained a tax against Commerce Clause challenge when the tax is [1.] applied to an activity with a substantial nexus with the taxing State, [2.] **is fairly apportioned**, [3.] does not discriminate against interstate commerce, and [4.] is fairly related to the services provided by the State." Id. at 279 (emphasis added).

"Apportioned" means attributing a portion of an interstate business's activity to a single state in which the business operates. Many U.S. Supreme Court opinions find apportionment analytically unsatisfactory because there is no mathematically certain, perfectly accurate method of attributing the activities of a multi-state business fairly to each state. But apportionment is profoundly practical and it is the law.

Complete Auto Transit made no mention of internal consistency, but the Court found it an "obvious" component of "fairly apportioned" in Container Corp. v. Franchise Tax Board, 463 U.S. 159 (1983):

> The first, and again obvious, component of fairness in an apportionment formula is what might be called internal consistency—that is the formula must be such that, **if applied by every jurisdiction, it would result in no more than all of the unitary business's income being taxed**.

Id. at 169 (emphasis added).

Internal consistency is not much of a test since it explicitly ignores economic reality and tries to the greatest extent practicable not to depend on evidence. So internal consistency is really a thought experiment. Should the appellate courts disagree with the conclusions of this order, this might be a case that requires a better record. As will be discussed, Florida's statutes are unlike anything previously considered by the U.S. Supreme Court and cannot be replicated very simply by other states.

It is not entirely plain what internal consistency tests for. Wynne is the U.S. Supreme Court's most recent opinion addressing internal consistency at least as revealed by this Court's research. The Court stated:

> By hypothetically assuming that every State has the same tax structure, the internal consistency test allows courts to isolate the effect of a defendant State's tax scheme. This is a virtue of the test because it allows courts to distinguish between (1) **tax schemes that inherently discriminate against interstate commerce without regard to the tax policies of other States**, and (2) tax schemes that create disparate incentives to engage in interstate commerce (and sometimes result in double taxation) only as a result of the interaction of two different but nondiscriminatory and internally consistent schemes. **The first category of taxes is typically unconstitutional**; the second is not.

Id. 575 U.S. at 564 (citations omitted, emphasis added). So, Wynne says the test is for inherent discrimination against interstate commerce.

Other applications of the test by the Court between Complete Auto Transit and Wynne[1] described other purposes. Container Corp., states that internal consistency tests whether universal application of the same tax "would result in **no more than all of the unitary business's income being taxed**." 463 U.S. at 169 (emphasis added).

The Court stated in Armco Inc. v. Hardesty, 467 U.S. 638 (1984) that internal consistency tested whether, if the tax was universally applied, there would be "**no impermissible interference with free trade**." Id. at 644 (emphasis added); accord, Tyler Pipe, 483 U.S. 232, 235 (1987) and American Trucking Assns., Inc. v. Scheiner, 483 U.S. 266 (1987) (both quoting Armco).

In Goldberg v. Sweet, 488 U.S. 252 (1989), the Court stated that internal consistency asked whether universal application would result in "**multiple taxation**." Id. at 261 (emphasis added).

In Oklahoma Tax Comm'n v. Jefferson Lines, Inc., 514 U.S. 175 (1995) described internal consistency as considering whether universal application "**would add no burden to interstate commerce that intrastate commerce would not also bear," or "place interstate commerce at a disadvantage as compared with commerce intrastate."** Id. at 185 (emphasis added).

This Court concludes that internal consistency tests two basic hypotheses: whether universal application (1) would result in inherent discrimination, meaning advantaging intrastate over interstate commerce; or (2) would result in imposition of tax by all states on more than 100% of the business's income.

Another crucial definitional aspect of internal consistency is deciding what is meant by other states doing "the same." As will be seen, this is a fairly challenging idea to apply to Florida's statute and the inquiry is greatly

[1] Wynne states, that the Court, after Complete Auto Transit, applied the internal consistency test in "seven cases, invalidating the tax in three of those cases." Wynne, 575 U.S. at 563. This court's research identified no U.S. Supreme Court opinion applying the internal consistency test after Wynne. None of the Court's internal consistency test cases considered statutes analogous to Florida's airline apportionment statute.

impeded by the lack of a record. The United State's Supreme Court said in Goldberg v. Sweet that "the same" means "identical." The court rejected the taxpayer's contention that "a court evaluating the internal consistency of a challenged tax must also compare the tax to the similar, but not identical, taxes imposed by other States." Goldberg at 261. Trying to posit a statute "identical" to the Florida statute is difficult. Should the appellate courts disagree with this court's conclusion, this might be a case to readdress the record necessary to a fair comparison of the Florida statutory structure to whatever other states might enact.

The Florida Apportionment Scheme Statutes

Section 220.151(2)(c) apportions the income of taxpayers furnishing transportation services to Florida by multiplying the taxpayer's total gross income by "revenue miles[2] . . . in this state" divided by "revenue miles . . . everywhere." If the taxpayer's planes travels, say, 10 revenue miles in Florida and a total of 1000 revenue miles everywhere, 10/1000 or 1% of the taxpayer's adjusted income would be subject to Florida tax. So, if the taxpayer had $1,000,000 of income, the statute would attribute $10,000 of income to Florida. Applying Florida's basic corporate income tax rate of 5.5%,[3] this taxpayer would owe $550.

Section 220.151(2)(c) of the Florida Statutes includes in the definition of "revenue miles in this state" all the land within Florida's geographic borders and a defined portion of ocean contiguous to it. It states:

> [T]he "revenue miles in this state" shall include all miles traversed within the area bounded on the west by the meridian of longitude 87°30′ west from Greenwich, bounded on the north by the northern land border of this state or the parallel of latitude 31° north from the equator, bounded on the east by the meridian of longitude 80° west from Greenwich, and bounded on the south by the parallel of latitude 23°30′ north from the equator as the case may be. The "revenue miles in this state" shall also include all miles traversed between points in this state, even though the route of travel is not wholly over the land mass of the state.

[2] This order sometimes refers to "airmiles" because the term is more descriptive but the meaning is the same.

[3] Fla. Stat. § 220.11(2)(a) (2019).

Two points about the area defined by these coordinates: the statute excludes miles flown over the land territory of any other state[4]; and it includes miles flown over some of the ocean contiguous to Florida's coastline. Essentially, these coordinates designate lines extending South from Pensacola to another line extending east and west at about Key West and from there north to a line extending from the East-West border of the state. Thus, the statute defines "revenue miles in this state" to include an area of ocean contiguous to Florida's coastline. This is what the parties call "the Florida Box."

The parties submitted maps that they represented drew the Florida Box around a map of Florida's landmass. From these drawings, some observations seem obvious. First the ocean portion of the box is about equal in area to the landmass portion. This seems plain from looking at the drawings the parties offered during various hearings and it also seems consistent with the difference between the share of income Florida seeks to tax and the share of income JetBlue asserts that the Dormant Commerce Clause permits Florida to tax.

It is the inclusion of parts of the ocean in the definition of revenue miles under 220.151(2)(c) that JetBlue challenges.

The Florida Box, section 220.151(2)(c), is not the entire Florida apportionment structure. Florida's structure also includes an explicit safety-valve provision in Section 220.152. See Roger Dean Enterprises, Inc. v. State, Dept. of Rev., 387, 358 (Fla. 1980) (referring to this language as "the relief provision"). It states:

> **Apportionment; other methods.**—If the apportionment methods of ss. 220.15 and 220.151 do not fairly represent the extent of a taxpayer's tax base attributable to this state, the taxpayer may petition for, or the department may require, in respect to all or any part of the taxpayer's tax base, if reasonable:
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> (1) Separate accounting;

[4] JetBlue contends that the box includes a small portion of land over Alabama and Georgia. However, the Department specifically excluded from its calculations any (miniscule) air miles associated with these contentions and, for reasons discussed below, no State includes air miles flown over any other state in its apportionment numerator – the "flyover rule." Moreover, even if Florida did include de minimis airmiles over Georgia and Alabama, I conclude that, so long as the total share taxed did not otherwise violate the internal consistency test, the Dormant Commerce Clause would be satisfied. It is income, not miles that are being apportioned.

(2) The exclusion of any one or more factors;

(3) The inclusion of one or more additional factors which will fairly represent the taxpayer's tax base attributable to this state; or

(4) The employment of any other method which will produce an equitable apportionment.

Section 220.15(1) provides for three-factor apportionment based on sales, property and payroll. See, Amerada Hess Corp. v. Director, Div. of Tax., 490 U.S. 66, 73 (1989) (noting the Court has "expressly approved" "an apportionment formula that averages the percentages of in-state property, receipts, and payroll") citing Container Corp., 463 U.S. at 170.

Wheels on the Ground Requirement and Flyover Prohibition

Federal law permits state airline taxation only by the states where a plane takes off or lands. 49 U.S.C. § 40116(b). Although the statute does not mention apportionment, every state that apportions by airmiles excludes airmiles flown over another state from the apportionment calculation according to the parties.

JetBlue asserts that the states are constitutionally forbidden from including in the apportionment calculation any air miles over other states other than the taxing state. The authorities cited are not so clear. 49 U.S.C. 40166(c) does not address apportionment, at leastdirectly, and the two cases cited by JetBlue are doubtful, particularly in the context of an income tax. See, United Air Lines, Inc. v. Mahin, 410 U.S. 623 (1973) (use tax on fuel storage; apportionment not addressed); Northwest Airlines v. State of Minnesota, 322 U.S. 292, 302-304 (1944) (Jackson, concurring) (property tax; no other justice joined this concurrence; Justice Jackson expressed skepticism of applying apportionment to airlines at all, and the court held apportionment inapplicable). Property, sales and use taxes are very different from income taxes.

But whether by constitutional mandate or Florida policy, the wheels on the ground requirement and flyover prohibition are of crucial importance to applying the internal consistency test to the Florida apportionment statutes. These apparently uniform features of state airline taxation explain why

Florida would tax only 3% of JetBlue's income under JetBlue's legal framework and 7% under Florida's, even though JetBlue's economic activity would likely justify taxing about a 20% share.

Florida's Apportionment Statutes are Internally Consistent

The first difficulty in applying the internal consistency test is to define the apportionment structure other states would have to enact in order to test Florida's method. Goldberg v Sweet, 488 U.S. 252 (1989) says the test hypothesizes other states imposing "an identical tax." The court rejected the taxpayer's contention that "a court evaluating the internal consistency of a challenged tax must also compare the tax to the similar, but not identical, taxes imposed by other States." Goldberg at 261.

If by identical, the Court in Goldberg meant, well, identical, the closest this court can think of would be if every state in the country would replace its own scheme with an apportionment scheme based on

> "the area bounded on the west by the meridian of longitude 87°30′ west from Greenwich, bounded on the north by the northern land border of this state or the parallel of latitude 31° north from the equator, bounded on the east by the meridian of longitude 80° west from Greenwich, and bounded on the south by the parallel of latitude 23°30′ north from the equator as the case may be. . . ."

Fla. Stat. § 220.151(2)(c). The Court's internal consistency cases generally appear to assume legislatures of other states enacted identical statutory language. Of course, such a replication would violate the flyover prohibition and the substantive terms of 220.151(2)(c) by including airmiles flown from another state over Florida.

Perhaps another state might add the area of the Florida Box but subtract Florida's landmass to avoid violating the flyover prohibition. But if a hypothetical state were to directly import Florida's geographic description minus Florida's landmass, its statute would still not be "identical" to Florida's structure, because Florida's apportionment structure is related to its own land mass by contiguity. No other state could identically replicate the Florida Box because no other state has Pensacola and Jacksonville and Key West – the geographic features that essentially define the Florida Box. Such a state would not share the same relationship to this part of the ocean as Florida's landmass and the farther away the more tenuous the relationship.

Perhaps other states might enact a statute that would include areas proportional to their coastlines (if they have coastlines) or to Florida's coastline or the ratio of Florida's coastline to its landmass or the ratio of the water portion of the Florida Box to Florida's landmass or some other method of attributing the Florida Box to another State.

JetBlue appeared to attempt some version of such formulations in the demonstrative exhibit it used during the hearing on these cross motions for summary judgment. This demonstrative consisted of a map of the eastern United States with boxes drawn around the states to represent other states enacting "Florida Boxes" of their own. But because it must insist that the internal consistency test be applied without benefit of evidence, how JetBlue reformulated the Florida statute to draw boxes around other states is unknown. Its formulation did not appear to be much like and certainly not identical to the Florida statute.

To comply with the flyover prohibition, the only states that could ever adopt even a "similar, but not identical structure" to tax airmiles beyond their geographic borders would be those with ocean coastline or perhaps (still less similar and less identical) those that bordered Canada or Mexico. The problem of how much extraterritorial airmiles to include in each state's formula remains a mystery.

But assuming some similar enough replication of the Florida Box applied by other states, the statute passes internal consistency.

The Wynne formulation of internal consistency asks whether universal application would "inherently discriminate against interstate commerce without regard to the tax policies of other States. . . ." An intrastate airline, one that flew all of its routes from one airport in Florida to another and nowhere else would always be taxed on 100% of it's income. Such an airline would be equally subject to tax on its flights over the ocean – say flights from Pensacola to Miami – as an interstate airline.

An interstate airline would never be subject to taxation on 100% of its income so long as any of its flights travelled over a state other than Florida because the numerator of the fraction drops, because of the flyover prohibition, the moment the airline flies over the landmass of another state or otherwise outside the hypothetical state's reformulated Florida Box and the farther a flight travels over a state other than the take-off and landing states, the lower the proportion of income taxed. The Florida Box favors interstate, not intrastate airlines. For the same reason, the Florida structure also does not interfere with free trade. Under Wynne, the test is meaningful, not speculative, unfairness – "tax schemes that inherently discriminate against interstate commerce without regard to the tax policies of other States…." See also, TA Operating Corp. v. Florida Dept. of Rev., 767 So.2d 1270, 1274 (Fla. 1st DCA 2000) ("Internal consistency is preserved when the imposition of a tax identical to the one in question by every other State would add no burden to interstate commerce that intrastate commerce would not also bear").

The Container Corp. formulation of internal consistency asks whether universal application would "result in no more than all of the unitary business's income being taxed." The wheels on the ground requirement means at least that only the take-off and landing states may tax at all. The flyover prohibition means that every state excludes airmiles flown over another state. So, no two states could ever together tax more than "all of the unitary business's income" unless (1) both states included airmiles flown over ocean territory, (2) the other state's reformulated box's ocean territory bordered on the ocean territory included in the Florida Box and (3) the airline flew no routes anywhere else.

It is possible to imagine an airline that might find apportionment based on a replication similar, but not identical, to the Florida Box disadvantageous. If such an airline existed, its flight from say, Birmingham to Miami might result in the apportionment numerator approaching or exceeding the denominator -- if Alabama enacted a similar (but not identical) apportionment structure, that included an ocean portion bordering on the Florida Box, the route never left either the Alabama or Florida Box and flew over the ocean portion of each, and the airline flew no other routes.

Putting aside that such a statute would not be "identical" to Florida's structure, once the airline flew anyplace or any route outside the Florida and (hypothetical) Alabama boxes, the aggregate income taxed by all states extraordinarily unlikely to approach "all of the unitary business's income" because of the combined effects of the wheels on the ground requirement and the flyover prohibition. The possibility of any airline ever actually being treated unfairly is so remote that striking the statute because of it would invite judges to presume a statute unconstitutional. Summary judgment must be granted for the Department because, by any reasonable application of internal consistency, section 220.151(2)(c) satisfies the Commerce Clause.

Florida's structure taxes less than half of JetBlue's Florida economic activity and nothing in this record suggests that the structure is not similarly advantageous to airlines generally. No reasonable, "identical," application by other states would result in aggregate, nationwide taxation of more than 100% of any airline's income. And the Florida structure is not exactly catching fire among rapacious states, having never been approximated by any other state in fifty years. Cf. American Trucking Assns., Inc. v. Scheiner, 483 U.S. 266, 285 (1987) (noting, in striking down a tax, that adoption of "flat taxes by other jurisdictions even before the Pennsylvania suits were resolved surely suggests that acquiescence in these flat taxes would occasion manifold threats to the national free trade area").

Alternatively, even if section 220.151(2)(c) standing alone were deemed to be internally inconsistent, another statute would prevent taxation of more than all of any airline's income. Because the Florida Box, section 220.152(2)(c), is not the entire Florida apportionment structure. Florida's structure includes an explicit safety-valve provision in Section 220.152. See Roger Dean Enterprises, Inc. v. State, Dept. of Rev., 387, 358 (Fla. 1980) (referring to this language as "the relief provision"). It states:

> **Apportionment; other methods.**—If the apportionment methods of ss. 220.15 and 220.151 do not fairly represent the extent of a taxpayer's tax base attributable to this state, the taxpayer may petition for, or the department may require, in respect to all or any part of the taxpayer's tax base, if reasonable:
>
> (1) Separate accounting;
> (2) The exclusion of any one or more factors;
> (3) The inclusion of one or more additional factors which will fairly represent the taxpayer's tax base attributable to this state; or
> (4) The employment of any other method which will produce an equitable apportionment.

Florida also provides, in section 220.15(1), three factor apportionment based on sales, property and payroll. See, Amerada Hess Corp. v. Director, Div. of Tax., 490 U.S. 66, 73 (1989) (noting the Court has "expressly approved" "an apportionment formula that averages the percentages of in-state property, receipts, and payroll").

So, in addition to replicating an identical boundary, complying with the wheels on the ground requirement, and obeying the flyover prohibition, another state replicating Florida's structure must include a safety valve permitting resort to "any other method which will produce an equitable apportionment," including three factor apportionment.

JetBlue's reliance on Roger Dean Enterprises, Inc. v. State, Dept. of Rev., 387 So.2d 358 (Fla. 1980) to suggest the safety valve is ineffective is misplaced. That case states, "The relief provision [of what became section 220.152] should be used where the statute reaches arbitrary or unreasonable results so that its application could be attacked successfully on constitutional grounds. Departures from the basic formula should be avoided except where reasonableness requires." Id. at 362-63.

The issue in Roger Dean Enterprises was whether "the gain from an out-of-state sale of stock held by a foreign corporation doing business in Florida taxable under the Florida corporate income tax code?" The court noted that "it appears that all of the taxpayer's payroll is within the state of Florida." Since three factor apportionment supported Florida taxing 100% of Roger Dean's income, it is unsurprising that the court held that the relief provisions did not support excluding any portion of the taxpayer's income.

Because of the take-off and landing requirement and the flyover prohibition, airmiles apportionment is a substantial advantage to interstate airlines resulting in applying tax to much less than 100% of an airline's income – certainly an advantage compared to business that do not qualify as "special industries" under section 220.151 and so must resort to three factor apportionment. If Florida's structure was written like other states and excluded miles flown over the ocean, apportionment by airmiles would be a bigger advantage. But each state is entitled to its own apportionment structure. 3.5 of 20% would result in a smaller tax bill than 7 of 20%, but neither is unfair and neither violates the constitution.

The Department contends that JetBlue's failure to resort to the safety valve of Section 220.152 shows that JetBlue failed to exhaust administrative remedies. This seems like a fair point, but in this court's judgment, reaching that conclusion requires the full Dormant Commerce Clause analysis. So, whether based on failure to exhaust administrative remedies or satisfaction of the internal consistency test, the result is the same.

Apportionment can only approximate reasonable fairness. The constitutional standards, including especially internal consistency, must always serve the fundamental purpose of testing the fairness of apportionment. Each state is permitted, within the evolving boundaries of the Dormant Commerce Clause, to establish its own method of apportionment. Cautious application of the internal consistency concept is essential lest it provide judges – unconstrained by evidence or economic reality -- the temptation to presume a statute unconstitutional. See, Florida Dept. of Revenue v. American Business USA Corp., 191 So.3d 906 (Fla. 2016) (noting in a Dormant Commerce Clause challenge applying the internal consistency test, "we are obligated to accord legislative acts a presumption of constitutionality and to construe challenged legislation to effect a constitutional outcome whenever possible."). The internal consistency test permits the taxpayer to demonstrate unfairness analytically. It does not create a presumption that any statute violates the Commerce Clause nor permit creation of a violation by speculation.

In summary – Florida taxes income, not airmiles. The only purpose of airmiles apportionment is to ensure that Florida reaches no more than its fair share. It is effective for that purpose.

JetBlue's Motion to Dismiss Counterclaim

The advantage to airlines raised in the Department's counterclaim results from the plain language of section 220.151(2)(c). Because the language is plain, this court will not presume that the legislature did not intend it. Therefore, forbidding JetBlue from resort to the specifically applicable, special industries apportionment method under section 220.151 is not "reasonable" within the meaning of section 220.152. JetBlue's motion to dismiss the Department's counterclaim is granted with prejudice.

Conclusion: Final Summary Judgment for the Department and Department's Counterclaim Dismissed with Prejudice

For all these reasons, I conclude that there is no genuine dispute as to any material fact and the Florida Department of Revenue is entitled to final summary judgment as a matter of law as to all counts of the operative complaint.

JetBlue's motion to dismiss the Department's counterclaim is granted with prejudice.

IT IS SO ORDERED in chambers at Tallahassee, Leon County, Florida on Monday, September 1, 2025.

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Jonathan Sjostrom, Circuit Judge
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