State of New York
Court of Appeals

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Lisa LeCours
Chief Clerk and
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COURT OF APPEALS NEW FILINGS

Preliminary Appeal Statements processed
by the Court of Appeals Clerk's Office

July 5, 2024 through July 11, 2024

Each week the Clerk's Office prepares a list of recently-filed appeals, indicating short title, jurisdictional predicate, subject matter and key issues. Some of these appeals may not reach decision on the merits because of dismissal, on motion or sua sponte, or because the parties stipulate to withdrawal. Some appeals may be selected for review pursuant to the alternative procedure of Rule 500.11. For those appeals that proceed to briefing in the normal course, the briefing schedule generally will be: appellant's brief to be filed within 60 days after the appeal was taken; respondent's brief to be filed within 45 days after the due date for the filing of appellant's brief; and a reply brief, if any, to be filed within 15 days after the due date for the filing of respondent's brief.

The Court welcomes motions for amicus curiae participation from those qualified and interested in the subject matter of these newly filed appeals. Please refer to Rule 500.23 and direct any questions to the Clerk's Office.

MATTER OF DYNAMIC LOGIC, INC. v TAX APPEALS TRIBUNAL:
APL-2024-00080
3rd Dept. App. Div. order of 2/29/24; confirmed determination; leave to appeal granted by the Court of Appeals on 6/20/24;
Taxation—Sales and Use Taxes—Whether petitioner's AdIndex service is an information service under Tax Law section 1105(c)(1), which refers to "[t]he furnishing of information by printed, mimeographed or multigraphed matter or by duplicating written or printed matter in any other manner, including the services of collecting, compiling, or analyzing information of any kind or nature and furnishing reports thereof to other persons"; if petitioner's service is an information service, whether it qualifies for the exclusion from tax in section 1105(c)(1) for "the furnishing of information which is not or may not be substantially incorporated in reports furnished to other persons";

App. Div., in a proceeding pursuant to CPLR article 78 to review a determination of respondent Tax Appeals Tribunal partially sustaining a sale and use tax assessment imposed under Tax Law article 28 and 29, confirmed the determination, and dismissed the petition.

PEOPLE v SHERLOCK (DANIEL):
2nd Dept. App. Div. order of 2/7/24; affirmance; leave to appeal granted by the Court of Appeals, 6/18/24;
Crimes—Sex Offenders—Whether defendant was properly designated a sexually violent offender pursuant to Correction Law § 168-a(3)(b); whether the assessment of points under risk factors 3 and 5 was error; whether the SORA court abused its discretion in denying defendant's application for a downward departure;
County Court, Suffolk County, designated defendant a level two sexually violent offender pursuant to Correction Law article 6-C; App. Div. affirmed.