

Florida Real Property and Business Litigation Report
Volume XIII, Issue 35
September 5, 2020
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McKenny v. United States of America, Case No. 18-10810 (11th Cir. 2020).

Legal costs have to be “related to” and “regarding” a taxpayer’s business operations in order to be tax deductible.

Island Travel & Tours Ltd. Co. v. MYR Independent, Inc., Case No. 3D16-2085 (Fla. 3d DCA 2020).

A party who loses a civil theft claim is, under Florida Statute section 772.11, liable for attorney’s fees and costs if the claim was “without substantial fact or legal support.”

Lupetto, Inc. v. South Bay Developers Group, LLC, Case No. 3D19-1068 (Fla. 3d DCA 2020).

A party that exercises an option contract must fulfill the terms of the underlying contract and must be ready, willing, and able to perform the contract.

National Medical Imaging, LLC v. Lyon Financial Services, Inc., Case No. 3D20-730 (Fla. 3d DCA 2020).

The Third District re-affirms its earlier *Shop in the Grove, Ltd. v. Union Federal Savings & Loan Ass’n of Miami*, 425 So. 2d 1138 (Fla. 3d DCA 1982), decision and holds that an appeal is not stayed upon the appellant filing bankruptcy.

Truist Bank v. De Posada, Case No. 3D20-795 (Fla. 3d DCA 2020).

An appellate court deciding whether it has jurisdiction to entertain a non-final appeal looks only to the ruling in the non-final order and not to the underlying record.