

BOISE, THURSDAY, AUGUST 17, 2017 AT 8:50 A.M.

IN THE SUPREME COURT OF THE STATE OF IDAHO

**COEUR D'ALENE TRIBE, a federally
recognized Indian Tribe,**

Plaintiff-Respondent,

V.

KENNETH JOHNSON and DONNA JOHNSON,

Defendants-Appellants.

Docket No. 44478

Appeal from the District Court of the First Judicial District, State of Idaho, Benewah County. Hon. Scott L. Wayman, District Judge.

Moffatt, Thomas, Barrett, Rock & Fields, Chartered, Boise, for appellants.

Smith + Malek PLLC, Coeur d'Alene, for respondent.

Kenneth and Donna Johnson appeal from a judgment from the district court in Benewah County granting a motion to recognize a foreign judgment from the Coeur d’Alene Tribal Court. The Coeur d’Alene Tribe brought this action seeking enforcement of a judgment entered in tribal court awarding the Tribe \$17,400 and granting the Tribe permission to remove the Johnsons’ dock located in the St. Joe River. The Johnsons appeal, arguing that the district court erred when it applied the doctrine of full faith and credit in determining whether to recognize the tribal judgment. The Johnsons also argue that the tribal court lacked jurisdiction because the dock is located above the high water mark as it existed in 1873 when the boundaries of the reservation were decided and is therefore not on tribal property.

BOISE, THURSDAY, AUGUST 17, 2017 AT 10:00 A.M.

IN THE SUPREME COURT OF THE STATE OF IDAHO

REED J. TAYLOR, an individual,)
)
 Plaintiff-Appellant,)
)
 v.)
)
 RICHARD A. RILEY, an individual;)
 HAWLEY TROXELL ENNIS & HAWLEY)
 LLP, an Idaho limited liability partnership,)
)
 Defendants-Respondents,)
)
 and)
)
 SHARON CUMMINGS, Personal)
 Representative of the Estate of Robert M.)
 Turnbow; and EBERLE BERLIN KADING)
 TURNBOW & MCKLVEEN CHARTERED,)
 an Idaho Corporation,)
)
 Defendants.)
)

Docket No. 43686

Appeal from the District Court of the Fourth Judicial District, State of Idaho, Ada County. Hon. Richard D. Greenwood, District Judge.

Roderick C. Bond Law Office, PLLC and Fisher Rainey Hudson, for appellant.

Elam & Burke, PA, for respondents.

Appellant Reed Taylor appeals from the district court's October 9, 2015 decisions dismissing his complaints against Respondents Richard A. Riley and Hawley Troxell Ennis & Hawley with prejudice. Taylor was the majority shareholder of AIA Services Corporation and the founder of AIA Insurance, Inc., its wholly-owned subsidiary. In 1995, Taylor entered into an agreement to redeem his stock in AIA Services. In connection with that transaction, Taylor received an opinion letter authored by Riley and Robert M. Turnbow, two attorneys who represented AIA Services on behalf of the law firm Eberle Berlin Kading Turnbow & McKlveen. However, the redemption agreement was later deemed unenforceable for violating then-existing Idaho law. Taylor then brought claims against Riley, Turnbow, Eberle Berlin, and Hawley

Troxell (where Riley is now a partner) alleging negligent misrepresentation, Idaho Consumer Protection Act violations, breach of fiduciary duties, and fraud, which the district court dismissed in their entirety.

BOISE, THURSDAY, AUGUST 17, 2017 AT 11:10 A.M.

IN THE SUPREME COURT OF THE STATE OF IDAHO

LINDA DUNN, individually, and as)	
surviving spouse of BARRY DUNN,)	
deceased,)	
)	
Plaintiff-Appellant,)	
)	Docket No. 44378
v.)	
)	
IDAHO STATE TAX COMMISSION,)	
)	
Defendant-Respondent.)	
_____)	

Appeal from the District Court of the First Judicial District, State of Idaho, Kootenai County. Hon. Cynthia K.C. Meyer, District Judge.

Richard Kochansky, Coeur d'Alene, for appellant.

Hon. Lawrence G. Wasden, Idaho Attorney General, for respondent.

In an appeal out of Kootenai County, Appellant, Linda Dunn ("Dunn"), challenges a district court's decision affirming a tax deficiency determination assessed by Respondent, the Idaho State Tax Commission (the "Commission"). The Commission levied a deficiency against Dunn's one-half community property interest in her husband's ("Mr. Dunn") wages for the years 2000–01, 2003–05, and 2007–10. During the years in question, Mr. Dunn was not domiciled in Idaho, nor did he perform work in Idaho; rather, he worked for a Texas company on offshore drilling platforms. The Commission supported its tax deficiency assessment arguing that Dunn is required to report her income and pay tax in Idaho on her income regardless of the source of that income.

On appeal, Dunn argues, *inter alia*, as follows: (1) the dormant commerce clause precludes the deficiency determination; (2) Texas law applies and Mr. Dunn's income is not taxed in Idaho; and (3) federal tax law does not apply.