

SO ORDERED: February 22, 2005.



Basil H. Lorch III

Basil H. Lorch III
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF INDIANA
EVANSVILLE DIVISION

IN RE:)	
)	
ANTHONY CHARLES WILSON,)	CASE NO: 91-71220-RLB-13
d/b/a WILSON BROTHERS,)	
DONNA DIANE WILSON,)	
Debtors)	

ANTHONY CHARLES WILSON,)	
DONNA DIANE WILSON,)	
Plaintiffs)	ADV #: 04-7022
)	
v.)	
)	
STATE OF INDIANA and INDIANA)	
DEPARTMENT OF REVENUE,)	
Defendants)	

SUMMMARY JUDGMENT ENTRY

This matter comes on for hearing this 16th day of February, 2005 upon the Motion of the Plaintiffs, Anthony Charles Wilson and Donna Diane Wilson, for Summary Judgment as its claims against the Defendants, State of Indiana and Indiana Department of Revenue. The

Plaintiffs appear in person and by counsel, Marilyn R. Ratliff, and the Defendants appear, telephonically, by counsel, Deputy Attorney General Brian Salwowski. The Court having reviewed the Motion for Summary Judgment, with supporting Affidavits and Supplemental Affidavit, the response thereto from the Defendants and the Plaintiffs' Reply and having heard the arguments of counsel, now finds that there is no genuine issue of material fact and that the Plaintiffs, Anthony Charles Wilson and Donna Diane Wilson, are entitled to judgment as a matter of law.

IT IS HEREBY ORDERED, ADJUDGED AND DECREED as follows:

1. Any and all liability of the Plaintiffs, Anthony Charles Wilson and Donna Diane Wilson, to the State of Indiana and the Indiana Department of Revenue for income taxes due for the tax period ending December 31, 1990, including any interest or penalties thereon was discharged by orders of this Court dated June 27, 1997 and July 3, 1997. The Court hereby confirms this discharge.

2. All collection actions taken by the State of Indiana and the Indiana Department of Revenue since the date of the filing by Anthony Charles Wilson and Donna Diane Wilson of their Chapter 13 Petition on November 14, 1991, were in violation of either the automatic stay or the discharge injunction.

3. The State of Indiana and the Indiana Department of Revenue are expressly ordered to cease and desist any and all collection activities against Anthony Charles Wilson and/or Donna Diane Wilson by reason of the discharged tax liability described in Par. 1 above, including, but not limited to seizure or interception of their 2004 income tax refund or any refund for any future years.

4. The State of Indiana and the Indiana Department of Revenue is ORDERED to refund to Anthony Charles Wilson and Donna Diane Wilson the sum of \$3,074.00, being the amount of state income tax refunds seized or intercepted by the State of Indiana and Indiana Department of Revenue since November 14, 1991.

5. The State of Indiana and the Indiana Department of Revenue is further ORDERED to release the lien placed on a 2005 Yamaha all terrain vehicle (VIN: JY4AM03Y65C064610) and any and all other liens, levies or other claims asserted by reason of the discharged tax liability described in Par. 1 above against Anthony Charles Wilson or Donna Diane Wilson or any property in which they have an interest.

6. The State of Indiana and Indiana Department of Revenue is further ORDERED to reimburse Anthony Charles Wilson and Donna Diane Wilson for court costs incurred in this matter in the amount of \$275.00.

7. The request of the Plaintiffs for reimbursement of their attorney fees incurred in this matter is DENIED.

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