

**In re: Lake Worth Generation, LLC.,
Debtor.**

CASE NO.: 03-31953-BKC-PGH

Court denied Tax Collector's Motion to Dismiss the Debtor's Motion to Determine Tax Liability pursuant to 11 U.S.C. § 505(a). The Tax Collector asserted that the Court lacked jurisdiction over the Tax Collector pursuant to his sovereign immunity as guaranteed by the Eleventh Amendment to the Constitution. The Court held that the Supreme Court's recent decision in *Tennessee Student Assistance Corporation v. Hood (In re Hood)*, 124 S.Ct. 1905 (2004), was controlling because the Court had *in rem* jurisdiction over the proceeds of the sale of the Debtor's assets. Therefore, the Court concluded that it could determine how much of the proceeds of that sale are due to the Tax Collector to satisfy his tax liens. The Court further held that the mandatory and discretionary abstention provisions of 28 U.S.C. § 1334 did not apply.