

06/22/2005 “See News Release 047 for any Concurrences and/or Dissents.”

**SUPREME COURT OF LOUISIANA**

**No. 04-C-0473**

**WILLIS-KNIGHTON MEDICAL CENTER**

**VERSUS**

**CADDO-SHREVEPORT SALES AND USE TAX COMMISSION**

**ON REHEARING**

KIMBALL, J., concurring

While I remain of the view that this court’s plurality opinion was incorrectly decided and would grant rehearing in its totality to re-examine the proper interpretation of La. C.C. art. 466, I nonetheless agree with the decision to declare that the plurality opinion shall be given prospective effect only. I believe the decision should be applied prospectively only in this particular case in light of the legislature’s swift passage of Senate Bill No. 196, the area of law impacted, and the fact that a plurality opinion is involved.