

IN THE COURT OF APPEALS OF TENNESSEE
AT NASHVILLE
May 19, 2026 Session

FILED

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Clerk of the
Appellate Courts

**STATE OF TENNESSEE EX REL. DAVID JONATHAN TULIS v. DAVID
GERREGANO, COMMISSIONER OF REVENUE, ET AL.**

**Appeal from the Chancery Court for Davidson County
No. 25-0378-II Anne C. Martin, Chancellor**

No. M2025-00904-COA-R3-CV

Appellant stopped paying the premium on an automobile insurance policy covering his minivan. After receiving notices prescribed by statute, the Department of Revenue revoked the vehicle's registration. Appellant requested a contested case hearing before that department. While the contested case remained pending, Appellant filed suit in chancery court against the Commissioner of Revenue and the Commissioner of Safety and Homeland Security in their official capacities, alleging that the two departments had gone beyond their statutory authority in administering the Tennessee Financial Responsibility Law and its electronic insurance verification program. Appellant sought declaratory and injunctive relief, the reorganization of both departments under a special master, and more than \$369,000 in legal fees. The trial court dismissed the amended complaint for lack of subject matter jurisdiction, concluding that sovereign immunity barred the suit because Appellant had not satisfied the requirement of the Uniform Administrative Procedures Act. Discerning no error, we affirm.

Tenn. R. App. P. 3 Appeal as of Right; Judgment of the Chancery Court Affirmed

VALERIE L. SMITH, J., delivered the opinion of the court, in which J. STEVEN STAFFORD, P.J., W.S. and STEVEN W. MARONEY, J., joined.

David Jonathan Tulis, Soddy-Daisy, Tennessee, appellant, pro se.

Nicholas G. Barca, Nashville, Tennessee, for the appellee, David Gerregano, Commissioner of Revenue.

Hollie R. Parrish, Nashville, Tennessee, for the appellee, Jeff Long, Commissioner of Safety and Homeland Security.

OPINION

I. Facts and Procedural History

The material facts of this matter are few and are largely undisputed. David Jonathan Tulis (“Appellant”) owned a 2000 Honda Odyssey (the “minivan”) that was registered with the Tennessee Department of Revenue (“Revenue”). Appellant maintained a State Farm Insurance policy on the vehicle until he stopped paying the premium, and the policy lapsed accordingly. He has not been involved in a qualifying accident, he is not under a court judgment for one, and his driving record is clean.

The Tennessee Financial Responsibility Law of 1977, or Tennessee Code Annotated sections 55-12-101 to -143, (“TFRL”) states that the Commissioner of Safety “shall administer and enforce this chapter” and “may make rules and regulations necessary for its administration.” Tenn. Code Ann. § 55-12-103(a). Under operation of that provision, motor vehicle drivers are required to maintain an insurance policy for any vehicle registered in Tennessee. The law also provides “for hearings upon request of persons aggrieved by orders or acts of the commissioner under this chapter.” *Id.* A person so aggrieved “may seek judicial review of the order or act as provided by § 4-5-322.” *Id.* § 55-12-103(b). The second part of the TFRL, codified at Tennessee Code Annotated sections 55-12-201 to -215, directs the Commissioner of Revenue to “develop, implement, and administer” an electronic insurance verification program (the “EIVP”). *Id.* §§ 55-12-202, -204(a). If the EIVP shows that a motor vehicle is not insured, Revenue must notify the owner, who then has thirty days to furnish proof of financial security, proof of exemption, or other evidence. *Id.* § 55-12-210(a)(1). If the owner does not comply, Revenue imposes a coverage-failure fee and sends a second notice; if the owner still does not comply, Revenue imposes an additional fee and “shall suspend or revoke the motor vehicle owner’s registration.” *Id.* § 55-12-210(b), (c).

On July 21, 2023, following the last of four aforementioned notices, Revenue revoked the registration of Appellant’s minivan in accordance with Tennessee Code Annotated section 55-12-210(c)(2). Appellant filed a notice for a contested case with Revenue five days later, on July 26, 2023. While that contested case was pending before Revenue, Appellant filed this suit in chancery court.

Appellant filed first in the Chancery Court for Hamilton County on November 1, 2024, naming Commissioner of Revenue David Gerregano and Commissioner of Safety and Homeland Security Jeff Long in their official capacities and requesting a three-judge panel to hear the matter under Tennessee Code Annotated section 20-18-101. The presiding judge concluded that the complaint “overwhelmingly [decried] less of a constitutional violation and more of a statutory misapplication” and recommended that the request be denied. Our supreme court agreed and declined to certify the case to a three-judge panel. After the Hamilton County judges recused themselves, the case was transferred to McMinn County, and then, on Appellant’s own motion, to the Chancery Court for Davidson County.

Appellant then filed an amended verified complaint theorizing that TFRL reaches only two categories of people: (1) those involved in a qualifying motor vehicle accident, and (2) those who have regained a suspended license on the condition of maintaining proof of financial responsibility. “Proof of financial responsibility” means a certified motor vehicle liability policy evidenced by an SR-22 form, not an ordinary insurance card. *See* Tenn. Code Ann. § 55-12-102(7). From that premise Appellant argues that Revenue’s use of the EIVP to monitor all registrants is *ultra vires* because the TFRL requires the Department of Safety (“Safety”) to administer any hearings and therefore Revenue’s contested case is void *ab initio*. Appellant also argues that the two commissioners created a mandatory insurance regime that the General Assembly never enacted.

The injunctive relief Appellant requested was correspondingly broad. He asked the chancery court to reverse the revocation of his vehicle registration; to decertify the EIVP and halt Revenue’s enforcement program; and to implement thirty demands for the reform of the administration of TFRL, potentially under the supervision of a special master. Appellant also requested an award of \$369,923 for the “legal work cost” he incurred in the administrative proceedings.

Both commissioners moved to dismiss under Tennessee Rules of Civil Procedure 12.02(1), 12.02(6), and 8. They argued that sovereign immunity deprived the court of subject matter jurisdiction, that Appellant had not satisfied the procedural requirements of the Uniform Administrative Procedures Act (“UAPA”), and that the amended complaint was not a short and plain statement. Commissioner Long separately argued that Appellant lacked standing to sue him.

The trial court heard Appellee’s motions on May 16, 2025, and granted them in a Final Order and Memorandum entered June 2, 2025. The trial court held that a suit against a state officer in his official capacity is a suit against the State; that the Declaratory Judgment Act supplied no jurisdiction because Appellant did not contend that the statutes at issue are unconstitutional and sought monetary relief; that Appellant never petitioned Revenue for a declaratory order as Tennessee Code Annotated section 4-5-225(b) requires; and that no final order had been entered in the contested cases, such that section 4-5-322 furnished no jurisdiction either. Having concluded that it lacked subject matter jurisdiction to adjudicate Appellant’s amended complaint, the court declined to reach Appellant’s remaining arguments. Appellant timely appealed to this Court.

II. Issues Presented

Appellant’s brief is verbose and at times difficult to discern. Across fifty-one pages it ranges from the 1950 Tennessee Code supplement to *Chisholm v. Georgia*, from *Chevron* and *Loper Bright* to the fall of man in the Garden of Eden, and it devotes the bulk of its argument to the merits of a dispute the trial court never reached. We have done our best to ascertain the questions presented, and we restate them as follows:

1. Whether the trial court erred in dismissing the case for lack of subject matter jurisdiction without first determining whether Revenue has statutory authority to conduct contested case hearings under TFRL, and whether sovereign immunity applies where a litigant alleges that state officers have acted without statutory authority.

2. Whether the trial court erred in declining to address Appellant's contention that he is not required to maintain proof of financial responsibility because he falls within neither statutory category of persons subject to TFRL.

We only address the first issue, because the second is not properly before us as it is a matter that the trial court did not reach.

III. Standard of Review

Subject matter jurisdiction “involves the nature of the cause of action and the relief sought and can only be conferred on a court by constitutional or legislative act.” *Northland Ins. Co. v. State*, 33 S.W.3d 727, 729 (Tenn. 2000). We consider subject matter jurisdiction as a threshold matter because “[t]he concept of subject matter jurisdiction involves a court’s lawful authority to adjudicate a controversy brought before it.” *Id.* The burden of establishing jurisdiction rests on the party asserting it. *Redwing v. Cath. Bishop for Diocese of Memphis*, 363 S.W.3d 436, 445 (Tenn. 2012).

Whether a trial court has subject matter jurisdiction is a question of law, which we review *de novo* with no presumption of correctness. *In re Est. of Trigg*, 368 S.W.3d 483, 489 (Tenn. 2012). On review of an order granting a motion to dismiss for lack of subject matter jurisdiction, we take the factual allegations of the complaint as true. *Smith v. Tenn. Nat’l Guard*, 551 S.W.3d 702, 708 (Tenn. 2018). Where jurisdiction is absent, we must dismiss the case “without reaching the merits of the appeal.” *Osborn v. Marr*, 127 S.W.3d 737, 741 (Tenn. 2004).

In our review, we must “give effect to the substance, rather than the form or terminology of a pleading.” *Stewart v. Schofield*, 368 S.W.3d 457, 463 (Tenn. 2012). Appellant proceeds pro se, and his pleadings “should be measured by less stringent standards than those applied to pleadings prepared by lawyers.” *Id.* He is “entitled to fair and equal treatment by the courts,” but we “must not excuse pro se litigants from complying with the same substantive and procedural rules that represented parties are expected to observe.” *Hessmer v. Hessmer*, 138 S.W.3d 901, 903 (Tenn. Ct. App. 2003).

IV. Discussion

We begin by noting that we agree with Appellant that a state agency has only the power the General Assembly grants to it. “Administrative agencies shall have no inherent

or common law powers, and shall only exercise the powers conferred on them by statute or by the federal or state constitutions.” Tenn. Code Ann. § 4-5-103(a)(2). Indeed, Appellant builds his entire case on that proposition.

The difficulty is that the proposition applies equally to our state courts as they are also created by statute. Subject matter jurisdiction “can only be conferred on a court by constitutional or legislative act.” *Northland Ins. Co.*, 33 S.W.3d at 729. “Suits may be brought against the State in such manner and in such courts as the Legislature may by law direct.” Tenn. Const. art. I, § 17. Appellant asks us to hold that two commissioners may not exercise a power the General Assembly withheld from them, but reaching that question would require us to exercise a power the General Assembly has not granted us.

The question before us, then, is not whether Appellant’s grievance is sincerely held, or even whether it is correct. It is whether the General Assembly has authorized a chancery court to hear Appellant’s grievance in the posture in which he brought it. We determine that, at the time of Appellant’s amended complaint, no authorization had been given.

a. Sovereign Immunity

“[T]he sovereign State of Tennessee is immune from lawsuits except as it consents to be sued.” *Smith*, 551 S.W.3d at 708. This doctrine is embodied in article I, section 17 of the Tennessee Constitution and codified at Tennessee Code Annotated section 20-13-102(a):

No court in the state shall have any power, jurisdiction or authority to entertain any suit against the state, or against any officer of the state acting by authority of the state, with a view to reach the state, its treasury, funds or property, and all such suits shall be dismissed as to the state or such officers, on motion, plea or demurrer of the law officer of the state, or counsel employed for the state.

A suit against a state officer in his official capacity is a suit against the State. *Cox v. State*, 399 S.W.2d 776, 778 (1965). Statutes permitting suit against the State “are in derogation of the state’s inherent exemption from suit and must be strictly construed,” and the jurisdiction granted under such statutes “cannot be enlarged by implication.” *Beare Co. v. Olsen*, 711 S.W.2d 603, 605 (Tenn. 1986). Both the constitution and the statute “clearly reserve to the General Assembly exclusive power to waive Tennessee’s sovereign immunity and to prescribe the terms and conditions under which the State may be sued, ‘including when, in what forum, and in what manner suit may be brought.’” *Smith*, 551 S.W.3d at 708-09. A waiver of sovereign immunity must appear in “plain, clear, and unmistakable terms.” *Id.* at 709. And courts “lack authority to abrogate the State’s sovereign immunity and must avoid inadvertently broadening the scope of legislation authorizing suits or claims against the State.” *Id.* Accordingly, sovereign immunity operates as a bar to subject matter jurisdiction. *Colonial Pipeline Co. v. Morgan*, 263

S.W.3d 827, 851 (Tenn. 2008).

Appellant sued both commissioners in their official capacities. In his reply brief he asserts that they are “operating in their personal capacity,” but the amended complaint says otherwise, and so does the relief he requests.¹ Giving effect to the substance rather than the form of the pleading, this is a suit against the State. *See Stewart*, 368 S.W.3d at 463. Such a suit may proceed only if it satisfies the terms of a statute where the General Assembly has consented to it. To find such, Appellant relies on provisions of the UAPA, statutes related to the judiciary, and precedent. We address them each to determine if there has been a waiver of sovereign immunity that would provide a chancery court with the necessary jurisdiction to hear Appellant’s claims.

b. Section 4-5-322

A person aggrieved by an agency decision in a contested case “may obtain judicial review of the decision only under the UAPA.” *State ex rel. Comm’r of Dep’t of Transp. v. Thomas*, 336 S.W.3d 588, 602 (Tenn. Ct. App. 2010). The UAPA “contemplates two methods of challenging the acts of an agency, setting forth different procedures for seeking declaratory relief and for appealing a final administrative decision.” *Colonial Pipeline*, 263 S.W.3d at 841. One of those methods is judicial review under section 4-5-322. “A person who is aggrieved by a final decision in a contested case is entitled to judicial review under this chapter, which shall be *the ONLY available method of judicial review*. A preliminary, procedural or intermediate agency action or ruling is immediately reviewable if review of the final agency decision would not provide an adequate remedy.” Tenn. Code Ann. § 4-5-322(a)(1) (emphasis added). Proceedings “are instituted by filing a petition for review in chancery court,” and the petition must be filed “within sixty (60) days after the entry of the agency’s final order thereon.” *Id.* § 4-5-322(b)(1)(A)(i), (iv).

Both departments’ governing statutes lead to the same review provision in section 4-5-322. TFRL directs the Commissioner of Safety to provide hearings on request within twenty days of the order or act complained of and provides that a person aggrieved “may seek judicial review of the order or act as provided by § 4-5-322.” Tenn. Code Ann. § 55-12-103(a), (b). Revenue, for its part, must afford “an opportunity for a formal hearing before the commissioner” to a person aggrieved by “any other adverse action proposed or taken to implement any revenue regulatory or registration law administered by the commissioner.” *Id.* § 67-1-105(a)(1). Such hearings are contested cases under the UAPA,

¹ Appellant’s request to decertify a statewide insurance verification program, halt an enforcement operation, and reorganize two executive departments under a special master is relief that only the State can provide. *See State ex rel. Comm’r of Dep’t of Transp. v. Thomas*, 336 S.W.3d 588, 605-06 (Tenn. Ct. App. 2010) (explaining that a request for relief that requires a state commissioner to perform duties within his exclusive authority is a suit against the commissioner in his official capacity and is thus a suit against the State).

and only final decisions are subject to judicial review under sections 4-5-322 and -323. *See id.* § 4-5-102(3).

Appellant asks us to determine which department is authorized to hear his challenge to the revocation of his registration, and it is a question we do not reach. Indeed, we do not need to do so. Whichever department is the correct one, the UAPA applies and the path from the agency into a chancery court is identical in that a petition for judicial review may only be heard after a final order is entered by an agency. Appellant obtained no final order from either Revenue or Safety, nor does he argue that judicial review of a final order would offer an inadequate remedy.

Appellant's amended complaint alleges that a hearing officer "posted an initial order Feb. 15, 2025," that the Commissioner "issued a Notice of agency review" on March 18, 2025, and that the parties had until April 9, 2025, to brief the matter. Responding to the motions to dismiss, Appellant confirmed that "the parties [had] an April 9, 2025, deadline to file briefs to the agency and commissioner personally for review of an initial order." A proceeding in which the parties are still briefing the review of an initial order is, by definition, a proceeding without a final decision. Because there was no "final decision in a contested case" and Appellant does not contend that "review of the final agency decision would not provide an adequate remedy," section 4-5-322(a)(1) conferred no jurisdiction on the chancery court.

c. Section 4-5-225

The UAPA's other method to waive sovereign immunity is a suit for declaratory judgment. The "legal validity or applicability of a statute, rule or order of an agency to specified circumstances may be determined in a suit for a declaratory judgment in the chancery court of Davidson County." Tenn. Code Ann. § 4-5-225(a). But the legislature attached a condition: "A declaratory judgment shall not be rendered concerning the validity or applicability of a statute, rule or order unless the complainant has petitioned the agency for a declaratory order and the agency has refused to issue a declaratory order." *Id.* § 4-5-225(b); *see id.* § 4-5-223 (prescribing the petition procedure). "In no uncertain terms, [section 4-5-225(b)] requires a prospective plaintiff to make a request for a declaratory order with an agency before bringing an action for a declaratory judgment in the Chancery Court." *Colonial Pipeline*, 263 S.W.3d at 842. "In the absence of proof [that the plaintiff] sought a declaratory order from [the agency], the Chancery Court lacks jurisdiction over [the] declaratory judgment action." *Stewart*, 368 S.W.3d at 465.

Appellant did not allege in his amended complaint that he had petitioned Revenue for a declaratory order. He does not claim on appeal that he did. He petitioned no such order from Safety either. Section 4-5-225 therefore conferred no jurisdiction on the chancery court.

d. *Colonial Pipeline and Section 20-13-102*

Appellant's primary answer to all of this is the court's decision in *Colonial Pipeline*. He reads that decision to mean that sovereign immunity never attaches to a state officer who acts outside his statutory authority. In *Colonial Pipeline*, however, our supreme court held:

(1) [that] a party making a constitutional challenge to the facial validity of a statute need not exhaust its administrative remedies, and that (2) the doctrine of sovereign immunity does not bar a suit for declaratory judgment asking state officers to be enjoined from enforcing such a statute so long as the action does not seek money damages.

263 S.W.3d at 832.

The court explained that the separation of powers leaves an agency "powerless to adjudicate" a constitutional challenge to the facial validity of a statute. *Id.* at 845. "[A]ny provision requiring administrative review prior to a direct challenge to the facial validity of a statute violates our state constitution." *Id.* at 844. The Court further reasoned that "an officer acting pursuant to an unconstitutional statute does not act under the authority of the state; thus, the officer does not enjoy the immunity that would normally be granted pursuant to official authority." *Id.* at 850. In that circumstance, "sovereign immunity simply does not attach." *Id.*

The Court was clear about the boundaries of what it had done. "The exception we laid out . . . pertains only to suits preventing the enforcement of an unconstitutional statute. It would not allow for money damages to be awarded against state officers because such a suit would 'reach the state, its treasury, funds, or property.'" *Id.* (quoting Tenn. Code Ann. § 20-13-102). Thus, the *Colonial Pipeline* holding establishes two conditions to circumvent the UAPA final decision requirement for judicial review: (1) a challenge to the facial validity of a statute, and (2) no request for money. Appellant satisfies neither and admits to the validity of the law.

Appellant's reply brief states: "Relator is defending a constitutional statute." What Appellant challenges is the departments' administration of TFRL. That is precisely the challenge *Colonial Pipeline* distinguished. *See id.* at 843-45 (contrasting "a constitutional challenge to the facial validity of a statute" with "a constitutional challenge to the agency's application of a statute or procedure").

When Appellant sought a three-judge panel under section 20-18-101, the presiding judge found that the complaint "overwhelmingly [decried] less of a constitutional violation and more of a statutory misapplication," and our supreme court agreed. Appellant did not materially change his claims when he amended his complaint. He has consistently and deliberately declined to attack the validity of any statute. Indeed, his whole argument

depends on the statutes being valid and the commissioners having departed from them. However, an *ultra vires* allegation without a constitutional challenge does not clear the *Colonial Pipeline* threshold. *Johnston v. Tenn. State Election Comm'n*, No. M2015-01975-COA-R3-CV, 2016 WL 5416339, at *3 (Tenn. Ct. App. Sept. 27, 2016). Therefore, Appellant does not meet the first condition.

On the second condition, Appellant's amended complaint asked for \$369,923. Appellant characterizes the sum as the cost of the legal work he performed in the administrative proceedings. Regardless of the label, it is money, and it is money that would "reach the state, its treasury, funds or property." Tenn. Code Ann. § 20-13-102(a); *Colonial Pipeline*, 263 S.W.3d at 850. In his reply, Appellant disclaims it, stating that he "seeks no compensatory damages, restitution or monetary relief payable from the state treasury in this action." While we appreciate the clarification, a complaint cannot be amended in a reply brief. See *Denver Area Meat Cutters and Emp. Pension Plan v. Clayton*, 209 S.W.3d 584, 594 (Tenn. Ct. App. 2006). We, therefore, review the pleading the trial court had before it, and that pleading explicitly asked for monetary damages.

Given that Appellant failed to raise a constitutional question concerning TFRL, and that Appellant requested financial relief from the state, section 20-13-102 does not apply to his case, and he was required to exhaust administrative remedies before a court may be conferred with jurisdiction.

e. Section 16-11-101 and Article I, Section 17

Appellant also attempts to invoke the general equity jurisdiction of the chancery court under Tennessee Code Annotated section 16-11-101, and the "open courts clause" of article I, section 17 of the Tennessee Constitution. Neither supplies the plain language needed to waive sovereign immunity because waivers of sovereign immunity must be in "plain, clear, and unmistakable terms." *Smith*, 551 S.W.3d at 709.

Section 16-11-101 grants chancery courts "all the powers, privileges and jurisdiction properly and rightfully incident to a court of equity." As we have stated, the language in section 16-11-101 "cannot be construed as an explicit waiver of [sovereign] immunity." *Lawson v. Univ. of Tenn.*, No. E1999-02516-COA-R9-CV, 2000 WL 116312, at *3 (Tenn. Ct. App. Jan. 28, 2000). Further, jurisdiction over the State "cannot be enlarged by implication." *Beare Co.*, 711 S.W.2d at 605.

As for article I, section 17, the clause that opens the courts and the clause that reserves to the legislature the manner of suing the State both appear in the same section of our constitution. Appellant cannot read the first clause in a way that erases the second.

f. The Futility and Void-Hearing Arguments

Appellant's main argument is futility. He questions how he can be required to exhaust a remedy in a forum that has no lawful authority to give him one. If Revenue may not hear a TFRL case, he argues, then the contested case is void *ab initio*, there is nothing to exhaust and nothing to review, and the chancery court is the only place left to go. We understand the argument, but it does not grant jurisdiction, for three reasons.

First, the futility exception Appellant invokes is an exception to the judge-made exhaustion doctrine, not to a statutory jurisdictional prerequisite.² *Colonial Pipeline* described the three recognized exceptions to the exhaustion doctrine: undue prejudice, an agency doubtfully “empowered to grant effective relief,” and agency bias. 263 S.W.3d at 845 (citing *McCarthy v. Madigan*, 503 U.S. 140 (1992)). However, where a statute “by its plain words” requires exhaustion, the requirement cannot be a matter of judicial discretion. *Id.* at 839. Sections 4-5-322(a)(1) and 4-5-225(b) both require exhaustion. The first makes review of a final decision “the only available method of judicial review.” Tenn. Code Ann. § 4-5-322(a)(1). The second says that a declaratory judgment “shall not be rendered” absent a petition and a refusal. *Id.* § 4-5-225(b). Those are conditions the General Assembly attached to its own consent to be sued, and we “must avoid inadvertently broadening the scope of legislation authorizing suits or claims against the State.” *Smith*, 551 S.W.3d at 709.

Second, the argument proves far less than Appellant supposes. Under the assumption that he is correct that TFRL places these hearings exclusively with Safety and that Revenue is not authorized to do so, it is still an argument that may be made on judicial review. The General Assembly allows a reviewing court to reverse or modify an agency decision that is “[i]n violation of constitutional or statutory provisions,” “[i]n excess of the statutory authority of the agency,” “[m]ade upon unlawful procedure,” or “[a]rbitrary or capricious.” Tenn. Code Ann. § 4-5-322(h)(1)-(4). The defect Appellant describes is a ground for relief in the forum the legislature designated. To reach a remedy when an agency

² *Colonial Pipeline* explains that:

The exhaustion doctrine has been recognized at common law as an exercise of judicial prudence. Justice Brandeis referred to it as “the long settled rule of judicial administration that no one is entitled to judicial relief for a supposed or threatened injury until the prescribed administrative remedy has been exhausted.” When a claim is first cognizable by an administrative agency, therefore, the courts will not interfere “until the administrative process has run its course.” . . . While the doctrine arose as a discretionary rule in courts of equity, today many exhaustion requirements are mandated by legislation. When a statute provides specific administrative procedures, ‘one claiming to have been injured must first comply with the provisions of the administrative statute.’ The mere fact that an agency probably will deny relief is not a sufficient excuse for failure to exhaust available remedies.”

263 S.W.3d 827, 838-39 (Tenn. 2008) (citations omitted).

exceeds its authority, a court still must be empowered to do so.

Third, Appellant's void-judgment authority also does not support his contentions. "[A] void judgment is one so affected by a fundamental infirmity that the infirmity may be raised even after the judgment becomes final." *Turner v. Turner*, 473 S.W.3d 257, 270 (Tenn. 2015). This reinforces the requirement that there must be a final judgment before it may be attacked. Voidness may shield against an order, but it does not provide a court with jurisdiction. If the parties themselves cannot confer subject matter jurisdiction "by appearance, plea, consent, silence, or waiver," then neither can an agency's error. *In re Est. of Trigg*, 368 S.W.3d at 489

This analysis applies with even greater force to Commissioner Long. Appellant does not allege that Safety revoked his registration, that Safety issued him any order or notice, or that he ever requested a hearing from Safety under Tenn. Code Ann. § 55-12-103(a). Appellant's theory is that Commissioner Long failed to prevent Revenue from enforcing the TFRL and employs troopers who might one day arrest him. Despite the merits of Appellant's theory, there is no final decision from Safety to review, no declaratory order petition to Safety that was refused, and no challenge to the facial validity of any statute that Safety administers. Therefore, the chancery court had no jurisdiction over the claims against Commissioner Long for the same reasons it had none over the claims against Commissioner Gerregano.

g. Remaining Issues

Where a court lacks jurisdiction over the subject matter, it must dismiss the case "without reaching the merits." *Osborn*, 127 S.W.3d at 741. The trial court, having so concluded, expressly declined to reach the commissioners' remaining grounds of failure to state a claim, noncompliance with Rule 8, and Commissioner Long's challenge to Appellant's standing. We take the same course, and those questions are pretermitted.

We likewise do not reach Appellant's additional issues: whether "proof of financial responsibility" under TFRL means only a certified motor vehicle liability policy evidenced by an SR-22 form; whether the EIVP may lawfully monitor uncertified policies; whether Tenn. Code Ann. § 55-12-139(a) expanded the reach of the financial responsibility laws; and whether Revenue or Safety is the proper forum for a TFRL hearing. Those questions about how these statutes should be construed and applied belong to the agency and then to a reviewing court on a petition for judicial review of a final order. To answer them in a case in which we have no jurisdiction, would require us to do the exact thing Appellant accuses the commissioners of doing—exercise a power the General Assembly did not confer.

The law provides several pathways for a court to hear his concerns, but he has failed to meet either prerequisite. Therefore, the courts have no jurisdiction over the matter, and

it must be dismissed without reaching the merits.

V. Conclusion

For the foregoing reasons, we affirm the judgment of the Chancery Court for Davidson County dismissing the amended complaint for lack of subject matter jurisdiction. Costs of this appeal are taxed to the appellant, State of Tennessee ex rel. David Jonathan Tulis, for which execution may issue if necessary.

s/Valerie L. Smith
VALERIE L. SMITH, JUDGE