STATE OF ARIZONA

Department of Revenue
Office of the Director
(602) 716-6090

Janet Napolitano
Governor

Gale Garriott
Director

CERTIFIED MAIL [redacted]

The Director's Review of the Decision of the Administrative Law Judge Regarding:	)	**O R D E R**
[redacted]	)	**Case No. 200400092 - S**
ID No. [redacted]	)	

On February 8, 2005, the Administrative Law Judge issued a decision regarding the protest of [redacted] ("Taxpayer"). The Taxpayer appealed this decision on March 10, 2005. As the appeal was timely, the Director of the Department of Revenue ("Director") issued a notice of intent to review the decision.

In accordance with the notice given the parties, the Director has reviewed the Administrative Law Judge's decision and now issues this order.

STATEMENT OF CASE

Taxpayer claimed a refund for taxes paid under the amusement classification on gross receipts from green fees for the use of golf courses for the periods September 1999 through August 2003. The Transaction Privilege and Use Tax Section of the Audit Division ("Division") of the Department denied a claim for refund. Taxpayer argues that the statute does not specifically enumerate "golf" or "golf course," therefore, green fees are not taxable. The Division argues that golf is a game and green fees are admission for an amusement, therefore, green fees are taxable.

FINDINGS OF FACT

The Director adopts from the findings of fact in the decision of the Administrative Law Judge and makes additional findings of fact based on the record as set forth below:

1. On October 20, 2003, Taxpayer filed its request for refund of transaction privilege taxes. Taxpayer indicated in its refund request that the taxes were erroneously

paid from September 1999 through August 2003 ("Refund Period") under the amusement classification "on gross receipts from green fees for the use of the various golf courses in the amount of [redacted]."

2. The Division contacted Taxpayer's representative by phone and requested additional substantiating documentation to support the amounts on the spread sheet provided with the refund claim.

3. By letter dated November 3, 2003, Taxpayer advised the Division that it "had compiled the amounts on our spreadsheet from the TPT-1 returns Taxpayer previously submitted to the Department. We are requesting a refund of all taxes remitted under the 'amusement classification' for the Refund Period under the legal theory that amusement classification does not include the operation of a golf course. You can verify the amounts remitted by reviewing the TPT-1 returns filed with the Department. Thus, we don't think it would be productive to submit additional documentation to substantiate the amount of the refund request. If you disagree with this analysis and still want to see additional documentation, please give me a call …"

4. At hearing Taxpayer's representative explained that in its refund claim Taxpayer used the amounts which appeared on the filed TPT-1 returns and that it would be an onerous burden to provide the back-up for each month for all amusement classification revenues. Taxpayer's representative explained that this information could be provided and that Taxpayer would be happy to do so "if it made sense." However, Taxpayer had not provided this information because the Division appeared to be denying the refund grounds other than documentation, the other grounds being that the receipts from golf operations were taxable under the amusement classification.

5. Taxpayer's representative presented no factual information regarding Taxpayer's operations or activities at its location. Based on Taxpayer's pursuit of a refund claim for taxes paid on collected green fees, it is found that a golf patron does

pay a certain fee, called the green fee, for the opportunity to play golf at Taxpayer's facility.

6. Taxpayer did not provide the information and documents within its control showing the amount of taxes that were paid on green fees, after being requested to do so by the Department.

7. Taxpayer has not established the amount of tax it paid on green fees during the Refund Period.

CONCLUSIONS OF LAW

The Director adopts from the conclusions of law in the Decision of the Administrative Law Judge and makes additional conclusions of law as follows:

1. The amusement classification imposes a tax on "the business of operating or conducting theaters, movies, operas, shows of any type or nature, exhibitions, concerts, carnivals, circuses, amusement parks, menageries, fairs, races, contests, games, billiard or pool parlors, bowling alleys, public dances, dance halls, boxing and wrestling matches, skating rinks, tennis courts, except as provided in subsection B of this section, video games, pinball machines, sports events or any other business charging admission or user fees for exhibition, amusement or entertainment." A.R.S. § 42-5073(A).

2. The primary rule of statutory construction is to find and give effect to legislative intent." *Mail Boxes, Etc. v. Industrial Commission of Arizona, 181 Ariz. 119, 121, 888 P.2d 777, 779 (1995)*.

3. Strict construction of taxing statutes requires that the activity must fall within the express language of the general clause and words will be read to gain their fair meaning, but not to gather new objects of taxation by strained construction or implication. Words in a tax statute should be given their plain and ordinary meaning. *Wilderness World, Inc*. v. *Arizona Department of Revenue,* 182 Ariz. 196, 199, 895 P.2d 108 (1995).

4. "Golf" is: [a]n outdoor *game* played on a large course with a series of 9 or 18 holes spaced far apart, the object being to drive a small hard ball, using special clubs, into each hole with as few strokes as possible (emphasis added). *Webster's II New College Dictionary* 479 (1995).

5. "Game is: (1): an amusement or pastime: DIVERSION PLAY . . . (2): the equipment used to play a game…. *Webster's Third New International Dictionary (Unabridged)* (1986).

6. Golf is a game and is also an amusement or entertainment.

7. Taxpayer operates a business which provides the facilities for a game, golf, therefore, is included within the amusement classification.

8. The doctrine of *ejusdem generis,* is a rule of construction and is, "'where general words follow the enumeration of particular classes of persons or things, the general words should be construed as applicable only to persons or things of the same general nature or class of those enumerated.' [citations omitted]." *Wilderness World, Inc.* v. *Dept. of Revenue*, supra.

9. The amusements specifically enumerated in A.R.S. § 42-5073(A) can be characterized as mainly spectator events of short duration or participatory activities requiring no supervision. Golf is a participatory activity requiring no supervision; therefore, golf can be considered an amusement for purposes of the amusement classification.

10. Green fees are admission or user fees for the amusement, golf.

11. Taxpayer operates a business that charges admission or user fees for amusement; therefore Taxpayer's business is included within the amusement classification.

12. A long-continued administrative construction by the state agency is entitled to considerable weight in construing a statute. When there is doubt as to the

meaning of the law, an administrative construction under these circumstances will be acquiesced in and not disturbed by a court. This is especially appropriate where the legislature reenacts the statute without change. *Copper Queen Consol. Min. Co.* v. *Territorial Board of Equalization,* 9 Ariz. 383, 84 P. 511. aff'd, 206 U.S. 474, 27 S. Ct. 695, 51 L.Ed. 1143 (1907); *Van Veen* v. *County of Graham*, 13 Ariz. 167, 168, 108 P.252 (1910); *Austin* v. *Barrett*, 41 Ariz. 138, 144, 16 P2d 12 (1932*); Jenney* v. *Arizona Express Inc.*, 89 Ariz. 343, 346, 362 P.2d 664 (1961); *City of Mesa* v. *Killingsworth*, 96 Ariz. 290, 296, 394 P.2d 410 (1964).

13. The Department has construed the amusement classification to include golf course revenues for many years, this construction has been known by the public and the Legislature has amended the statute several times without excluding green fees, golf courses or golf from taxation.

14. All gross proceeds from a business taxable under the amusement classification are presumed to be included within the tax base unless shown otherwise. See A.R.S. § 42-5023.

15. Taxpayer did not fully cooperate with the Department because it did not provide the information and documents within its control showing the taxes that were paid on green fees, after being requested to do so by the Department. For this reason the Department does not have the burden of proof. A.R.S. § 42-1255.

16. There is a presumption of correctness of the Department's denial of the refund, and it is the taxpayer who has the burden of proving the action was incorrect. See, Arizona *State Tax Commission* v. *Kieckhefer*, 67 Ariz. 102, 191 P.2d 729 (1948).

17. Given the Department does not have the statutory burden of proof under A.R.S. § 42-1255, Taxpayer has the burden of proving the taxes it paid on green fees.

18. Even if green fees were not taxable, Taxpayer would not be entitled to a refund because it has not met its burden of proving the amounts it paid in tax on green fees.

DISCUSSION

A.R.S. § 42-5073.A imposes a transaction privilege tax on businesses engaged in:

> . . . operating or conducting theaters, movies, operas, shows of any type or nature, exhibitions, concerts, carnivals, circuses, amusement parks, menageries, fairs, races, contests, games, billiard or pool parlors, bowling alleys, public dances, dance halls, boxing and wrestling matches, skating rinks, tennis courts, except as provided in subsection B of this section, video games, pinball machines, sports events or any other business charging admission or user fees for exhibition, amusement or entertainment.

Taxpayer maintains it is not taxable under this statute. The Division argues that Taxpayer is taxable.

In construing a statute, the primary rule of statutory construction is to find and give effect to legislative intent." *Mail Boxes, Etc. v. Industrial Commission of Arizona, 181 Ariz. 119, 121, 888 P.2d 777, 779 (1995)*. Taxpayer warns that strict construction of taxing statutes "requires that the activity must fall within the express language of the general clause" and "words will be read to gain their fair meaning, but not to gather new objects of taxation by strained construction or implication." *Wilderness World, Inc*. v. *Arizona Department of Revenue,* 182 Ariz. 196, 199, 895 P.2d 108 (1995), citing *Arizona State Tax Comm'n* v. *Staggs Realty Corp*., 85 Arizona 294, 297, 337 P.2d 281, 283 (1959); *Alvord* v. *State Tax Comm'n*, 69 Ariz. 287, 291, 213 P. 2d 363, 366 (1950). However, the Division relies on the rule of construction which provides that words in a tax statute should be given their plain and ordinary meaning. *Wilderness World, Inc*. v. *Arizona Department of Revenue,* supra.

Taxpayer argues that neither "golf" nor "golf course" is listed in the statute; therefore, the green fees from its golf course are not taxable under the amusement classification. A similar argument was made and rejected in *Par Rounds* v. *Arizona Department of*

Revenue, 118-78-S (1979), regarding the interpretation a prior version of the amusement classification. In that case the Arizona State Board of Tax Appeals summarily concluded that green fees and driving range fees were admission fees for amusement and taxable under the amusement classification. Additionally, in an earlier Supreme Court case, *City of Phoenix* v. *Moore*, 57 Ariz. 350, 113 P.2d 935 (1941), the taxpayer and the Court did not even question that green fees were generally taxable as amusement. Arguably, these cases demonstrate that, to some, the propriety of taxing green fees is obvious. The lack of the words "golf course" or "golf" in the statute, by itself, does not lead to the conclusion green fees are not taxable. Further analysis is required.

Pointing to the initial words of A.R.S. § 42-5073.A, which are "operating or conducting," Taxpayer argues that it does not operate golf, it operates a golf course and that golf courses are recreational facilities, not games. Taxpayer notes that the amusement classification specifically taxes the operation of certain recreational facilities such as dance halls, skating rinks, tennis courts and pool parlors, but says nothing about the operation of golf courses or golf facilities. Taxpayer maintains that if the Legislature intended to include golf or golf courses, golf or golf courses would have been specifically listed.

The Division argues that Taxpayer is liable for the tax under one of two portions of the statute: as a business operating a game or as a business charging user fees for amusement or entertainment. First, consider whether Taxpayer's business is the operation of games. The plain and ordinary meaning of "golf," demonstrates that golf is a game. *Webster's II New College Dictionary* 479 (1995) defines "golf" as:

> [a]n outdoor *game* played on a large course with a series of 9 or 18 holes spaced far apart, the object being to drive a small hard ball, using special clubs, into each hole with as few strokes as possible (emphasis added).

The Arizona Court of Appeals examined the definition of game and stated that, in accordance with A.R.S. §1-213, "the word 'games' must be construed 'according to the

common and approved use of the language.'" *Rowe International* v. *Arizona Department of Revenue,* 165 Ariz. 122, 796 P.2d 924, 927 (1990). The Court used the definition of "game" from *Webster's Third New International Dictionary (Unabridged)* (1986):

> 1 a (1): an amusement or pastime: DIVERSION PLAY . . . (2): the equipment used to play a game….

Rowe 796 P.2d 927.

While the Court in *Rowe* was addressing mechanical and video games, *Rowe* does not limit the definition of the word "game" to only mechanical or video games. Rather, the Court held that the word must be construed according to the common usage of the language. Taking the common use of the language, as evidenced by the dictionary definition of golf, golf is a type of a game.

Taxpayer argues that providing a facility to play golf is not operating a game. However, Rowe International was held to be taxable under the amusement classification when it provided the location and the game equipment. While the golf and golf course are not specified in the enumerated amusement activities and facilities, it is a game. If all the games had to be specifically listed the word "game" would be superfluous. There is a presumption that the legislature did not intend a provision of statute to be redundant, void, inert or trivial. *State* v. *Edwards***,** 103 Ariz. 487, 489, 446 P.2d 1 (1968). Statutory constructions are also to be avoided that render a clause, sentence or word superfluous, void, contradictory or insignificant. *Continental Bank* v. *Department of Revenue***,** 131 Ariz. 6, 638 P.2d 228 (App. 1981). By providing a golf facility, Taxpayer is in the business of operating a game and is taxable under the amusement classification.

According to the Division, Taxpayer is also taxable because it is in a "business charging admission or user fees for exhibition, amusement or entertainment." Taxpayer argues that a rule of statutory construction, the doctrine of *ejusdem generis,* is applicable to resolving this issue. The Division and the Administrative Law judge agree the doctrine is applicable, but disagree with Taxpayer on the conclusion to be drawn from its application. This rule of construction is, "'where general words follow the

enumeration of particular classes of persons or things, the general words should be construed as applicable only to persons or things of the same general nature or class of those enumerated.' [citations omitted]." *Wilderness World, Inc.* v. *Dept. of Revenue*, 182 Ariz. 199.

In *Wilderness World* the Arizona Supreme Court applied this doctrine to a prior version of the amusement classification statute, which was slightly different from A.R.S. § 42-5073(A). See 182 Ariz. at 198-99. In analyzing whether river rafting was an amusement the Supreme Court characterized the listed activities as "mainly spectator events of short duration or participatory activities requiring no supervision." Id. As river rafting was "best characterized as a journey or expedition of extended duration covering hundreds of miles" the Court held that was not an amusement. 182 Ariz. at 199–200.

Although there have been some changes in the specifically listed activities from that which was analyzed by the *Wilderness World* Court, the current list still can be characterized as mainly spectator events of short duration or participatory activities requiring no supervision. Golf is a participatory activity requiring no supervision. Furthermore, tennis courts and bowling alleys are specially listed in the statute. Golf courses are similar to these in that it is a facility used by the patron to play a game which is also considered a sport. The doctrine of *ejusdem generis* provides that only items which are of the same general nature as those specifically listed be included by the general term. Golf or a golf course is of the same general nature as the mainly participatory activities listed, and a golf course is of the same nature as a tennis court and bowling alley. Therefore, golf can be considered an amusement under the amusement classification.

Even if golf is an amusement, it is not taxable unless there is an admission or user fee. In *Wilderness World*, the Court used the definition of "admission" from the *American Heritage Dictionary* at 23 (3rd ed.1992), being "[t]he price required or paid for entering; an entrance fee." The Court noted that the so-called "admission fee" which the Department attempted to tax paid for the entire twelve day river trip, including the skill, direction and services provided to participants from the guide; the food and

equipment usage; and the transportation to and from the river and determined that the taxpayer was not charging an admission fee.

The current statute uses the phrase "admission or user fee" rather than "admission fee." *Black's Law Dictionary*, Seventh Edition, West Group, 1542 (1999) defines user fees as "[a] charge assessed for the use of a particular item or facility." The Taxpayer in the present case claims a refund of its green fees. As the Administrative Law Judge noted in her decision, there are no details given about the Taxpayer's operations. Usually green fees give the golfer the right to play a round of golf on the golf course. In her decision the Administrative Law Judge assumed that a person could not use the golf course without paying green fees. The Taxpayer did not object to that assumption on appeal. A green fee could be either an entrance fee to the golf course or a user fee for the right to play a game. Therefore, the charge for the green fee is an "admission or user fee" according to the statutory language.

A long-continued administrative construction by the state agency is entitled to considerable weight in construing a statute. When there is doubt as to the meaning of the law, an administrative construction under these circumstances will be acquiesced in and not disturbed by a court. *Copper Queen Consol. Min. Co.* v. *Territorial Board of Equalization,* 9 Ariz. 383, 398, 84 P. 511. aff'd, 206 U.S. 474, 27 S. Ct. 695, 51 L.Ed. 1143 (1907); *see also Van Veen* v. *County of Graham*, 13 Ariz. 167, 168, 108 P.252 (1910); *City of Mesa* v. *Killingsworth*, 96 Ariz. 290, 296, 394 P.2d 410 (1964); *Jenney* v. *Arizona Express Inc.*, 89 Ariz. 343, 346, 362 P.2d 664 (1961). This is especially appropriate where the legislature reenacts the statute without change. *Austin* v. *Barrett*, 41 Ariz. 138, 144, 16 P2d 12 (1932*); Copper Queen Consol. Min. Co.* v. *Territorial Board of Equalization*, 9 Ariz. at 398. There is a presumption that the legislature knew of the uniform construction of officers required to act under the statute and adopted it in reenacting a statute. *Jenney* v. *Arizona Express, Inc.*, 89 Ariz. at 346; *Carriage Trade Management Corp.* v. *Arizona State Tax Commission*, 27 Ariz. App. 584, 585-586, 557 P.2d 183 (1976). Only an administrative construction which is manifestly erroneous will be disturbed under the circumstances described above. *Austin* v. *Barrett*, 41 Ariz. at 144.

The Department does not have a rule or ruling which addresses whether golfing is considered taxable under the amusement classification. However, the Department and its predecessor, the State Tax Commission, have a longstanding administrative position which has been known to the public. Using a predecessor statute with similar language, the Commission assessed the City of Phoenix on its golf course revenues for periods stretching from 1935 through 1941. *City of Phoenix* v. *Moore*, supra. The City of Phoenix did not dispute that golf course revenues were generally taxable, but attacked the assessment on other grounds. In any event, the public did know the position taken by the Commission.

As discussed above, in *Par Rounds* v. *Arizona Department of Revenue*, supra, the Arizona State Board of Tax Appeals held that golf facilities are subject to transaction privilege tax under the amusement classification. This case was another public indication of the Department's administrative construction of the amusement classification with regard to golfing revenues.

More recently there have been a series of legislation exempting certain golfing related revenues. In 1999, in the discussions surrounding House Bill 2427 of the first regular session in 1999 and Senate Bill 1002 of the second special Session of 1999 the taxation of golf course revenues was discussed. The Abstracts for HB2427 and Fact Sheets for Senate Bill 1002 repeatedly refer to the taxation of "golf packages" under the amusement classification. The resulting amendments to statutes used more general language and do not mention golf, but the legislative history makes it clear that one of the reasons for the amendments was to prevent multiple taxation when a hotel sells a golf package to one of its customers. That is, one of the reasons for the legislation was to avoid the taxation of the golf package both by the golf course under the amusement classification and by the hotel under the transient lodging classification when the customer pays the hotel for the golf package.

In 1999 the Legislature clearly understood that golf packages, which would include green fees, were taxable under the amusement classification. Rather than amend the amusement classification to clarify that golfing was not a taxable amusement, the Legislature addressed the multiple taxation issue of golf package sold

by hotels. See, Laws 1999, Chapter 304 and Laws 1999, Second Special Session, Chapter 2. Subsequently the Legislature has amended the amusement classification twice without exempting golfing revenues from taxation.

Prior to the 1999 legislation golfing revenues were addressed in two sets of amendments. In 1994 and in 1995 amendments added deductions in A.R.S. §42-5073(B) (1) and (3). See, Laws of 1994, Chapter 312 § 2 and Laws of 1995, Chapter 228 § 1. The first was a deduction for the gross proceeds of sale or gross income derived from memberships and initiation fees, which provide a right to use a private recreational establishment. A.R.S. §42-5073(B) (1). A private recreational establishment is defined as "a facility whose primary purpose is to provide recreational facilities, such as tennis, golf or swimming, for its members . . . ." A.R.S. §42-5073(C) (2). The second deduction was for membership fees for the right to use a transient lodging recreational establishment, including golf courses, for twenty –eight days or more. A.R.S. §42-5073(B) (3).

Four times in the last eleven years the Legislature has addressed some aspect of golfing and the amusement classification. The long-standing administrative position of the Department and its predecessor could have been reversed, but the Legislature did not do so.

Taxpayer argues that golf is not an amusement or entertainment, while miniature golf might be. Instead, Taxpayer describes golf as an athletic or recreational activity. Taxpayer cites to a rule of statutory construction, *expression unius est exclusion alterius*, which is that where one or more items of a class is stated in the statute and other items of the same class are excluded, it implies the legislative intent to exclude those items not so included. See, e.g., *Burton* v. *The Industrial Commission of Arizona*, 166 Ariz. 238, 801 P.2d 473 (1990). Taxpayer argues only recreational or athletic activities specifically mentioned in the statute are subject to tax.

While it may be true that golf is an athletic or recreational activity, this does not mean golf is not an amusement or entertainment. The two sets of terms are not mutually exclusive. For the reasons set forth above, the Director concludes that golf is an amusement or entertainment.

With regard to the application of the principle of *expression unius est exclusion alterius*, it is not appropriate to use in this case. The amusement classification has general language (any other business charging admission or user fees for exhibition, amusement or entertainment) following the specific language. This negates the implication that the legislature intended to exclude all items not listed. The court in *Burton* v. *The Industrial Commission of Arizona*, supra, was not reviewing a statute which had general language following the specific.

Taxpayer operates a business that charges user fees for amusement. Taxpayer's business falls within the amusement classification and Taxpayer's gross proceeds derived from that amusement business activity are taxable as such unless a statutory reduction exists. All gross proceeds from that activity are presumed to be included within the tax base unless shown otherwise. See A.R.S. § 42-5023. The Administrative Law Judge properly upheld the Division's denial of refund.

Even if green fees were not taxable, Taxpayer would be entitled to a refund only if it meets its burden of proving the amounts it paid in tax on green fees. Under most circumstances A.R.S. § 42-1255 places on the Department the "burden of proof by a preponderance of the evidence in any administrative or judicial proceeding regarding any factual issue that is relevant to ascertaining the tax liability of a taxpayer". However, this statutory shifting of the burden to the Department only occurs where the taxpayer meets certain conditions, including full cooperation with the Department regarding the issue including providing, within a reasonable period of time, access to and inspection of all witnesses, information and documents within the taxpayer's control, as reasonably requested by the department. Where the taxpayer has not cooperated fully the presumption of correctness of the Department's denial of the refund remains and it is the taxpayer who has the burden of proving the action was incorrect. See, Arizona *State Tax Commission* v. *Kieckhefer*, 67 Ariz. 102, 191 P.2d 729 (1948).

The Department requested additional information from Taxpayer. In response, Taxpayer sent a letter that stated, "we don't think it would be productive to submit additional documentation to substantiate the amount of the refund request," and no

additional information or documentation was provided by Taxpayer. Although, Taxpayer did state "[i]f you disagree with this analysis and still want to see additional documentation, please give me a call . . ." this was coupled with its refusal to provide the additional documentation.

Taxpayer maintains it has provided all the information necessary to access what it has paid in tax on green fees. Taxpayer argues all the Department needs to do is look at the returns it filed with the Department during the periods at issue to determine the amounts. At the hearing Taxpayer's representative argued that a golf course had no other amusement operation and it was "pretty obvious" that the amounts submitted on the tax returns were for green fees paid by customers.

What Taxpayer is not taking into consideration is the possibility it included revenues when it reported its amusement revenues that were not green fees as well as green fees. Even if green fees were not taxable, these other revenues might be taxable. Golf courses rent golf carts, sell golf clubs and balls, and sell food and beverages, to name a few other potential revenues. On appeal Taxpayer argues that it is not seeking taxes remitted for other tax classifications, such as retail or restaurant sales. However, what has not been provided is any documentation that Taxpayer, in fact, reported only green fees under the amusement classification. Because Taxpayer did not provide any information on its operations or its records, other than it charged green fees, the Administrative Law Judge[1] and the Director are unable to determine what amount of the taxes paid are associated with green fees. Taxpayer did not meet its burden of overcoming the presumption of correctness of the denial of refund.

[1] Taxpayer alleged that the Administrative Law Judge raised issues relating to its operations that were not before her, which Taxpayer maintained was an indication that the decision was the result of bias or prejudice. The questions raised by the Administrative Law Judge about the golf course operations appear to be an attempt to illustrate that golf courses can have many activities and sources of revenue, none of which were addressed by Taxpayer other than green fees. Without background or documentation it is impossible to determine what revenues Taxpayer had and how Taxpayer reported them. Without this information it is impossible to determine the amount of tax that was paid on green fees revenues. The Director finds no bias or prejudice.

The Administrative Law Judge properly held that green fees are taxable under the amusement classification and that Taxpayer failed to overcome the presumption of correctness of the Department's denial of the refund.

O R D E R

The Administrative Law Judge's decision is affirmed.

This decision is the final order of the Department of Revenue. The Taxpayer may contest the final order of the Department in one of two manners. The Taxpayer may file an appeal to the State Board of Tax Appeals, 100 North 15th Avenue, Suite 140, Phoenix, AZ 85007 or may bring an action in Tax Court (125 West Washington, Phoenix, Arizona 85003) within sixty (60) days of the receipt of this order. For appeal forms and other information from the Board of Tax Appeals, call (602) 364-1102. For information from the Tax Court, call (602) 506-3763.

Dated this 24th day of October, 2005.

ARIZONA DEPARTMENT OF REVENUE

Gale Garriott
Director

Certified original of the foregoing
mailed to:

[redacted]

Copy of the foregoing mailed to:

[redacted]