

THE SUPERIOR COURT OF THE STATE OF ARIZONA
IN THE ARIZONA TAX COURT

TX 2017-001668

08/30/2018

HONORABLE CHRISTOPHER WHITTEN

CLERK OF THE COURT

T. Cooley

Deputy

STATE OF ARIZONA DEPARTMENT OF
REVENUE

LINDSAY M HUGHES

v.

MICHAEL DUCHARME

SHAD M BROWN

JUDGE WHITTEN

MINUTE ENTRY

Courtroom 612-ECB

10:40 a.m. This is the time set for Oral Argument re: Plaintiff's Motion for Summary Judgment. Plaintiff is represented by counsel, Lindsay M. Hughes. Defendant is represented by counsel, Shad M. Brown.

A record of the proceedings is made digitally in lieu of a court reporter.

Oral argument is presented.

Based upon matters presented to the Court,

IT IS ORDERED taking this matter under advisement.

10:45 a.m. Matter concludes.

LATER:

SUPERIOR COURT OF ARIZONA
MARICOPA COUNTY

TX 2017-001668

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The Court has considered the Department's Motion for Summary Judgment, filed July 5, 2018, Defendant's response, filed July 12, 2018, and Plaintiff's reply, filed July 30, 2018. The Court benefited from oral argument on the motions on August 30, 2018.

The Department has shown, and Mr. Ducharme has not denied, that he obtained a transaction privilege tax license as a sole proprietorship. "Doing business under another name does not create an entity distinct from the person operating the business. The individual who does business as a sole proprietor under one or several names remains one person, personally liable for all his obligations." *State v. Ivanhoe*, 165 Ariz. 272, 274 (App. 1990), quoting *Duval v. Midwest Auto City*, 425 F.Supp. 1381, 1387 (D.Neb. 1977).

It would appear to make no difference anyway, as under the facts as put forward by Mr. Ducharme, he still faces liability under A.R.S. § 42-5028. But the Court need not reach that, as by the terms of the license under which his businesses operated he is personally liable for the tax.

ACCORDINGLY, the Department's Motion for Summary Judgment is granted.