

FILED
11/15/18 3:00 p.m.
CHRIS DEROSE, Clerk
By D. Charbagi
D. Charbagi, Deputy

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

HAROLD VANGILDER; DAN NEIDIG; and
ARIZONA RESTAURANT ASSOCIATION,

Cause No. TX2017-000663

Plaintiffs,

JUDGMENT

v.

ARIZONA DEPARTMENT OF REVENUE;
PINAL COUNTY; PINAL REGIONAL
TRANSPORTATION AUTHORITY,

(Assigned to the
Honorable Christopher T. Whitten)

Defendants.

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This matter came before the Court on Plaintiffs' Motion for Declaratory Judgment filed April 12, 2018 and County-Defendant's Cross Motion for Summary Judgment filed May 21, 2018, and the Court having granted Plaintiffs' Motion for Declaratory Judgment and having denied County-Defendant's Cross Motion for Summary Judgment in a minute entry order filed August 2, 2018, and in accordance therewith,

Accordingly, IT IS ORDERED, ADJUDGED, AND DECREED that:

(1) Proposition 417 as approved by the Pinal County voters on November 7, 2017, violates A.R.S. § 42-6106 and is void and unenforceable;

(2) No lawful transportation excise tax related to Pinal Regional Transportation Authority Resolutions 2017-01 is now in existence; and

(3) Pinal County Board Resolution 2018-1 dated 2/22/18, which relates to the transportation excise tax approved by the Pinal County Voters on November 7, 2017, as Proposition 417, is void ab initio and of no force and effect.

IT IS FURTHER ORDERED that, having determined the above, the Court finds it unnecessary to decide Plaintiffs' contentions that the Pinal County regional transportation tax

1 violates A.R.S. § 42-6106(C) and/or the Arizona and United States Constitutions.

2 IT IS FURTHER ORDERED awarding Plaintiffs' their taxable costs of \$661.18.

3 IT IS FURTHER ORDERED that the Court finds that there is no just reason for delay,
4 there are no further matters that remain pending, and this Judgment is entered pursuant to Rule
5 54(c), Arizona Rules of Civil Procedure.

6 DATED this 15th day of November, 2018.

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9 _____
10 Honorable Christopher Whitten
11 Maricopa County Superior Court
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