

**Scharf-Norton Center for Constitutional Litigation at the
GOLDWATER INSTITUTE**
Timothy Sandefur (033670)
Christina Sandefur (027983)
500 E. Coronado Rd.
Phoenix, AZ 85004
(602) 462-5000
litigation@goldwaterinstitute.org

MOONEY, WRIGHT, MOORE & WILHOIT, PLLC
Paul J. Mooney (006708)
Mesa Financial Plaza, Suite 16000
1201 S. Alma School Rd.
Mesa, AZ 85210-1189
(480) 615-7500
pmooney@mwmwlaw.com

Attorneys for Plaintiffs

**IN THE SUPERIOR COURT OF ARIZONA
IN THE ARIZONA TAX COURT**

HAROLD VANGILDER; DAN NEIDIG; and
ARIZONA RESTAURANT ASSOCIATION

Plaintiffs,

vs.

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

Defendants.

Case No. TX2017-000663

**MOTION FOR PERMANENT
INJUNCTION OR
CONSTRUCTIVE TRUST**

(The Honorable Christopher Whitten)

INTRODUCTION

Well over a year ago, the Arizona Supreme Court ruled in favor of Plaintiffs in this case, and declared that the transportation excise tax that the Pinal County Regional Transportation Authority (PRTA) imposed in 2017 was illegal. *See Vangilder v. Ariz. Dep't of Revenue*, 252 Ariz. 481 (2022). On April 4, 2022, that court issued its mandate, which, among other things, commanded this Court to hold “such proceedings” as “shall be required to comply with this Court’s opinion.” Shortly afterwards, the Arizona Department of Revenue (ADOR)—one of the Defendants in the case—told this Court and the general public that it would soon implement a means of processing refunds to restore the money to taxpayers which had been unlawfully taken from them.

Since then, no action has been taken. Instead, on August 30, 2023, ADOR posted a new notice on its website, **declaring that it will not process refunds at all** “until the [Pinal Regional Transportation Authority] makes a decision regarding the final disposition of [the illegally withheld] funds.”¹ This delay is unlawful, and ADOR and PRTA are therefore illegally withholding the taxpayers’ funds, in violation of this Court’s judgment and that of the Supreme Court. Plaintiffs therefore move that this Court issue a mandatory injunction ordering Defendants to immediately begin processing refunds and return the money illegally obtained from taxpayers.

STATEMENT OF THE FACTS AND CASE

In June 2017, the PRTA proposed a transportation excise tax to be placed on the ballot for voter approval. The proposed tax, however, contained a number of legal flaws—most

¹ <https://azdor.gov/news-center/arizona-department-revenue-statement-pinal-county-transportation-excise-tax-refunds> (attached hereto as Exhibit 1).

notably, it sought to exempt all single-item purchases costing more than \$10,000. *See Vangilder*, 252 Ariz. at 484–85 ¶¶ 3–8 (describing the structure of the illegal tax). This created a distinction which Arizona statute does not authorize, and that rendered the tax illegal. *See id.* at 492–93 ¶ 45.

Although the PRTA was warned in September 2017 that these flaws rendered the tax vulnerable to legal challenge, the PRTA ignored those warnings, and placed the tax on the ballot anyway. It was narrowly approved at the November 2017 election, and weeks later, the Plaintiffs (a group of affected taxpayers) sued the PRTA and ADOR in this Court, seeking declaratory and injunctive relief to bar the Defendants from enforcing that illegal tax.

After the case was filed, the parties met and conferred on Plaintiffs’ recommendation that Defendants postpone collecting the tax *pendente lite*, in order to avoid the administrative difficulties that would ensue if the Plaintiffs obtained a judgment finding the tax invalid. But Defendants would not agree to such postponement.

The Plaintiffs therefore sought a preliminary injunction to bar enforcement of the tax, in order to avoid those difficulties. That motion was filed on February 26, 2018. Both Defendants opposed that motion, and in doing so, PRTA assured this Court that “the Tax collections shall be deposited into an interest-bearing escrow account pending a final resolution of this case,” and that taxpayers would “receiv[e] a refund plus interest,” if Plaintiffs were to prevail. Pinal Cnty. Opp’n to Mot. for Prelim. Inj. (filed Mar. 19, 2018) at 4, 15. With that assurance, this Court denied the preliminary injunction motion, and the PRTA and ADOR began collecting the tax.

Plaintiffs then sought judgment on the merits, arguing that the tax was both contrary to statute and unconstitutional. The Court agreed that the tax was unlawful, issuing a minute order in their favor on July 18, 2018. Plaintiffs then moved for attorney fees, and Defendants

simultaneously asked this Court to stay its ruling on the tax's illegality pending appeal, to allow it to continue collecting the tax in the interim. An oral argument was held on those motions on November 15, 2018.

At that hearing, the PRTA **urged this Court to allow it keep collecting the tax, even though this Court had already found it illegal.** It said it was going to appeal, and wanted to keep collecting the tax despite this Court's judgment—and in making that argument, PRTA's counsel again reassured this Court that if the Plaintiffs were to prevail on appeal, the PRTA and ADOR would refund all wrongfully obtained taxes: “at the end of the day if we are not successful, but we have but all this money in escrow by agreement, there will be—the system will play out as it should, through refund claims and the like, and no one will essentially be harmed in that anyone who overpaid will be entitled to a refund, plus interest.” Tr. of Oral Arg., Nov. 15, 2018, at 12:20–25.

This Court entered its judgment on November 15, 2018, holding that “[n]o lawful transportation excise tax related to Pinal County Regional Transportation Authority Resolution 2017-01 is now in existence.” Judgment at 1. A week later, PRTA again told this Court a stay was necessary, because to immediately enforce the judgment would “ensure lost revenues to Pinal County.” PRTA's Mot. to Stay Enforcement of J. Pending Appeal (filed Nov. 21, 2018) at 2. Plaintiffs opposed that motion because, among other things, “[a]ny pecuniary loss to the County is traceable to the invalidity of the tax, not to any consideration of the timing of an appeal.” Pls.' Opp'n to Mot. for Stay (filed Nov. 30, 2018) at 3. But PRTA yet again assured this Court that “if ... the Tax is not upheld [on] appeal, taxpayers could be issued refunds with interest, which ... provides additional protection to [taxpayers].” PRTA Reply in Supp. of Mot. to Stay Enforcement of J. Pending Appeal (filed Dec. 7, 2018) at 7. Given those assurances, this

Court stayed its judgment and allowed PRTA and ADOR to continue collecting the illegal tax.

PRTA and ADOR then appealed, and the Court of Appeals reversed this Court's judgment. *Vangilder v. Ariz. Dep't of Revenue*, 248 Ariz. 254 (App. 2020). But Plaintiffs and ADOR petitioned the Arizona Supreme Court, which granted review on September 17, 2020. It reversed the Court of Appeals on March 8, 2022, and found the tax illegal and unenforceable. *Vangilder*, 252 Ariz. at 493 ¶ 49. It issued its mandate to this Court on April 4, 2022, commanding this Court to hold "such proceedings ... as shall be required to comply with this Court's opinion."

Only days after the Supreme Court's ruling, ADOR posted an announcement on its website (on a page it has since removed) which *yet again* reassured the Plaintiffs and the public that refunds would be forthcoming. It said that "Taxpayers will be able to submit electronic requests for monies paid toward the invalidated tax while it was in effect (i.e., April 2018 through March 2022 TPT filing periods)... ADOR will process electronic requests for the invalidated tax entirely separately from standard TPT refund requests. ... Taxpayers will be able to request all monies that they paid in since the April 1, 2018 effective date of the invalidated tax. Under current law, ADOR anticipates that taxpayers will have until April 9, 2026 to timely submit their electronic requests." ADOR Statement on Pinal County Transportation Tax Refunds (Apr. 27, 2022).²

Also, this Court had ordered ADOR to submit periodic updates to this Court on the status of the appeal. So on September 22, 2022, five months after the Supreme Court's ruling, ADOR informed this Court that "The Department is setting up a system to process refund claims and

² A copy of this statement, obtained through Google Cache, is attached hereto as Exhibit 2.

does not believe the mandate requires further action by the Tax Court.” (Notice Re. Status of Appeal, Sep. 22, 2022).

Since that time, however, neither ADOR nor PRTA has taken *any* action to refund the money obtained pursuant to the illegal tax. Plaintiffs have inquired about refunds and have asked ADOR for details on the process of obtaining refunds, but have not received any instructions on how to apply, and have not received any repayment of these illegally obtained moneys. Plaintiffs are also informed and believe that no other taxpayers have received refunds.

Then, on August 30, 2023, ADOR posted a notice on its website³ **declaring that it would *not* provide refunds.** That announcement states that “questions remain as to the proper disposition of these monies,” and that PRTA must “be allowed to freely consider the means by which it wishes to structure a solution”—presumably to the question of returning the illegally obtained money. ADOR concluded this statement by saying that “until the PRTA makes a decision regarding the final disposition of these funds, the Department cannot process any refund claims for the invalidated Pinal County transportation tax,” and that ADOR “consent[s] to have these funds released with immediate effect into the sole control and custody of the PRTA.”

ARGUMENT

Action by this Court is now necessary to ensure compliance with the judgments of this Court and of the Supreme Court. Neither PRTA nor ADOR has any lawful authority to refuse to return illegally obtained and illegally withheld tax money. *See, e.g., Pittsburgh & Midway Coal Mining Co. v. Ariz. Dep’t of Revenue*, 156 Ariz. 568, 572 (App. 1987), *aff’d*, 161 Ariz. 135

³ Exhibit 1.

(1989) (“the Department [has no] right to retain property to which under law it is not entitled.”). And counsel for both Defendants have repeatedly reassured this Court and the Plaintiffs, as well as the general public, that refunds would be forthcoming. Yet no such refunds have been made, and it is now clear that neither ADOR nor PRTA intends to make such refunds.

This motion is brought pursuant to this Court’s inherent, continuing jurisdiction to enforce its decrees and do full and complete justice to the parties. *Elizabeth W. v. Georgini*, 230 Ariz. 527, 529 ¶ 8 (App.2012); *Seafirst Corp. v. Ariz. Dep’t of Revenue*, 172 Ariz. 54, 58 (Tax Ct. 1992). Plaintiffs ask that this Court issue an injunction to compel Defendants to comply with the law and to refund the moneys now being unlawfully withheld.

I. This Court has continuing jurisdiction to enforce its judgment.

Every trial court retains jurisdiction to enforce its orders. *Fenton v. Howard*, 118 Ariz. 119, 121 (1978). This is part of every court’s “inherent authority to take actions necessary to effectuate the administration of justice in cases pending before it.” *Arpaio v. Baca*, 217 Ariz. 570, 572 n.3 (App. 2008). *See also Major v. Coleman*, 251 Ariz. 345, 348 ¶ 13 (App. 2021) (describing trial court’s inherent jurisdiction to enforce judgments).

This Court entered its judgment in favor of Plaintiffs on November 15, 2018, and, as part of that judgment, it declared that “[n]o lawful transportation excise tax related to Pinal Regional Transportation Authority Resolutions 2017-01 is now in existence.” Although the Court of Appeal reversed that judgment, the Supreme Court reinstated it in its decision. *Vangilder*, 252 Ariz. at 493 ¶ 49. This Court therefore retains authority to see that its judgment is implemented. *See also Jarvis v. State Land Dep’t*, 106 Ariz. 506, 510 (1970) (court has equitable power to “grant all the relief necessary to a complete adjustment of the litigation.”).

Even if this Court’s authority to enforce its earlier judgment were not obvious, the

Supreme Court’s mandate, issued April 4, 2022, commanded this Court to hold “such proceedings” as “shall be required to comply with this Court’s opinion.” In its September 22, 2022, notice to this Court, ADOR stated that no further action was required by this Court because it was “setting up a system to process refund claims.” Because it is now clear that this is not true—and will not become true absent action by this Court—further action on the Supreme Court’s mandate *is* warranted.

The Defendants’ collaborative refusal to comply with this Court’s judgment and to return the moneys unlawfully obtained and withheld make it necessary for this Court to convene such proceedings, and order Defendants to refund the unlawfully obtained tax money.

II. This Court should order the Defendants to return the illegally obtained money.

Because Defendants are failing to comply with the law, and are wrongfully withholding illegally obtained money belonging to the Plaintiffs, no further analysis is necessary for this Court to issue an order commanding repayment. The law simply “requires repayment in this case.” *Pittsburgh & Midway Coal Mining Co.*, 156 Ariz. at 572.

However, a permanent injunction would be appropriate in these circumstances, given the nature of the Defendants’ knowing defiance of the law here. Four factors are necessary for the issuance of an injunction: a likelihood of success on the merits, the balance of the equities, irreparable injury, and that public policy favors the injunction. *City of Flagstaff v. Ariz. Dep’t of Admin.*, 526 P.3d 152, 157 ¶ 14 (Ariz. App. 2023). All four are present.

A. Plaintiffs are likely to succeed on the merits because Defendants have no lawful authority to withhold the money and must refund it.

The tax Pinal County imposed was unlawful. *Vangilder*, 252 Ariz. at 492 ¶ 45.⁴ The

⁴ Throughout the litigation, in fact, ADOR conceded that the tax was unlawful. Nevertheless, it

money in question was therefore illegally obtained and is being illegally withheld. One proper remedy for the enforcement of an invalid tax is injunctive relief. *Nat'l Bank of Ariz. v. Long*, 6 Ariz. 311, 315 (1899); *Scott v. Mayor & Council of Mount Airy*, 198 S.E. 693, 694 (Ga. 1938).

As the Washington Supreme Court has put it, a county has an “obligation to return taxes illegally or excessively taxed. Such funds are ‘moneys got through imposition,’ and the obligation to do justice rests upon all persons, natural or artificial, and, if the county obtains money or property from others without authority of law, independent of any statute, compels restitution or compensation.” *Byram v. Thurston Cnty.*, 251 P. 103, 107 (Wash. 1926).

Obviously, the PRTA and ADOR must refund this money to taxpayers who request it through proper legal channels. *Cf. State v. Martin*, 59 Ariz. 438, 447 (1942) (taxpayer was entitled to refund of taxes paid which were later found inapplicable); *Ray Sch. Dist. No. 3 v. Pinal Cnty.*, 95 Ariz. 205, 207 (1964) (same).

Normally, a refund would be processed by a taxpayer filing the appropriate paperwork with ADOR and receiving some type of repayment or credit. But ADOR has refused to implement any mechanism whereby taxpayers can apply for such a refund. Plaintiffs therefore have no alternative but to seek a mandatory injunction requiring ADOR and PRTA to establish some mechanism for obtaining a refund.

In *Ray Sch. Dist. No. 3*, the taxpayer obtained a judgment against Pinal County showing that it had paid more in taxes than it was legally required to pay. 95 Ariz. at 205. The County, which had given the money to two school districts, then sought reimbursement from those districts in order to pay back the taxpayer. The districts opposed this, saying that the County

insisted on collecting the tax.

lacked statutory authority to recover the money, but the Supreme Court, citing *Byram* and other cases, found that allowing the school districts to retain these funds “would be to sanction the doctrine of unjust enrichment.” *Id.* at 207. The court acknowledged that the legislature had not given express authority for such a reimbursement, but said that other existing statutes “specifically recognized [the state’s] duty to refund its excess portion, in accordance with the equitable principle preventing unjust enrichment,” and that the court “[could not] believe mere silence on the part of the legislature with regard to restitution from school districts was intended to negative application of this equitable principle to them.” *Id.* Thus mandating refunds was within the court’s equitable power. *Id.* at 208.

The same logic applies here. State statutes recognize the state’s obligation to return money paid “in excess of the amount actually due”—which in this case is zero—and *compel* ADOR to either “credit the excess amount against any tax ... owed,” or to “[r]efund the entire amount of tax ... to the taxpayer from whom it was collected.” A.R.S. § 42-1118(A). The fact that the legislature has not specified how PRTA is to return those funds cannot be interpreted as negating the equitable rule against unjust enrichment.

What’s more, the Defendants themselves have *repeatedly* promised to return this money. At a hearing before this Court on November 15, 2018, **counsel for PRTA represented to this Court that the PRTA would refund taxpayers if a court declared the tax illegal.** He stated that PRTA was keeping the funds in an escrow account and that “anyone who overpaid will be entitled to a refund, plus interest.” Tr. of Oral Arg., Nov. 15, 2018 at 12. The PRTA repeated that promise in its written briefs, *see, e.g.*, PRTA Reply in Supp. of Mot. to Stay Enforcement of J. Pending Appeal (filed Dec. 7, 2018) at 7.

So did ADOR. For example, in its public statement, issued within days of the Supreme

Court's ruling, it declared that taxpayers would "be able to submit electronic requests for monies paid toward the invalidated tax," and that "ADOR will process electronic requests for the invalidated tax." Ex. 2. It repeated that promise to this Court in its status report of September 22, 2022.

Neither Defendant has complied with these duties. There is no lawful or equitable foundation for ADOR and PRTA to "retain property to which under law it is not entitled." *Pittsburgh & Midway Coal Mining Co.*, 156 Ariz. at 572. For these reasons, Plaintiffs are likely to succeed on the merits.

B. The equities and public policy favor the Plaintiffs.

To allow Defendants to continue holding this money is inequitable and contrary to public policy.

As noted above, the legal mandate for returning the wrongfully obtained money originates in the equitable principle that courts do not favor unjust enrichment. *Ray Sch. Dist. No. 3*, 95 Ariz. at 207. This case is much worse than *Ray*, because here **the Defendants were made aware of the illegality of this tax as early as September 2017**—before the election that even adopted that tax—and chose to ignore this warning, and hold the election anyway. After the lawsuit began, Plaintiffs urged Defendants to hold off collecting the tax, in order to avoid the administrative and financial difficulty of refunding the money in the event the Plaintiffs were to prevail. Defendants ignored this, too, and opposed a preliminary injunction that would have halted collection. Then, even after this Court had already declared the tax illegal and void, Defendants insisted on a stay to allow them to continue collecting the illegal tax *for years* while the appeal proceeded.

Then, after the Supreme Court's decision, they repeatedly reassured Plaintiffs, and this

Court—and the public at large—that refunds would be forthcoming.

All of this makes it strikingly inequitable to allow the Defendants to withhold these funds any longer. Equity holds that nobody is “allowed to profit by his own wrong.” *O’Doherty v. Toole*, 2 Ariz. 288, 293 (1887). Here, the Defendants are retaining the proceeds of their illegal actions—and their refusal to honor their promises to this Court and Plaintiffs. Also, under the principle that equity does justice completely and not by halves, the Court can and should issue whatever relief is necessary to ensure resolution of the case pursuant to the law of the case. *Cf. Jarvis*, 106 Ariz. at 510.

Public policy also clearly requires the immediate repayment of this money. In *Tucson Electric Power Co. v. Apache County*, 185 Ariz. 5 (App. 1995), the taxpayers challenged the legality of taxes on electricity generators. The court found the tax unconstitutional, and the question arose regarding the remedy. The government argued that it would be a hassle to return the money, but the Court of Appeals said public policy required it because “[a]n honorable government would not keep taxes to which it is not entitled.” *Id.* at 20 (quoting *Pittsburgh & Midway Coal Mining Co.*, 161 Ariz. at 138–39). Taxpayers, it said, were “entitled to receive as a refund [of] that amount they paid that is greater than what they would have had to pay had the [invalid tax] not been in effect.” *Id.* at 27. If there were any doubt of that, A.R.S. § 42-1118(A) makes clear that the public policy of Arizona is to repay taxpayers for funds obtained through an illegal tax. *Cf. Anderson v. Dep’t of Revenue*, 828 P.2d 1001, 1003–04 (Or. 1992) (Oregon public policy required repayment of tax later found invalid).

It would obviously be not only dishonorable, but contrary to public policy and inequitable to let PRTA and ADOR continue to disregard this Court’s and the Supreme Court’s rulings, and to allow the Defendants continue withholding the funds in question. It has been well over a

year—that is long enough.

C. Plaintiffs and other taxpayers are suffering irreparable injury.

Given ADOR’s announcement that the Defendants will not review and process refund applications, the Plaintiffs are suffering irreparable injury. *See Am. Trucking Ass’ns v. Gray*, 483 U.S. 1306, 1309–10 (1987) (Blackmun, J., in chambers) (where there was “a substantial risk that [plaintiffs] will not be able to obtain a refund if the tax ultimately is declared unconstitutional,” irreparable injury existed). No legal remedy is available to them now.

Normally, the availability of monetary compensation means a party does not satisfy the irreparable injury requirement for injunctive relief. *See, e.g., Bohn v. Waddell*, 164 Ariz. 74, 88 (Tax Ct. 1990) (“A taxpayer who, as a result of the Department’s continuing collection effort, pays a tax that is later determined to be illegal ... may have it refunded with interest.”). But here, although the Plaintiffs are legally entitled to refunds—or at least to apply for them—the Defendants are refusing to honor that entitlement by refusing to provide any mechanism whereby taxpayers can apply for and obtain refunds. In short, Defendants are denying Plaintiffs any mechanism whereby they can even seek repayment. Plaintiffs therefore have no adequate remedy at law, and no choice but to ask this Court to issue an injunction.

III. In the alternative, this Court should impose a constructive trust.

If this Court chooses not to issue a mandatory injunction to ADOR and PRTA compelling them to process refund applications immediately, it should impose a constructive trust. *Cf. City of Springfield v. Allphin*, 384 N.E.2d 310, 314 (Ill. 1978) (equitable trust available where state was holding illegally obtained tax money).

A constructive trust is an equitable remedy whereby money acquired by “means which render it unconscionable for the holder of legal title to continue to retain and enjoy its beneficial

interest,” *Harmon v. Harmon*, 126 Ariz. 242, 244 (App. 1980), is kept in place and refunded to the party to whom it belongs. Defendants appear to believe there is no statutory mechanism whereby the money in the escrow account can be returned to those to whom it is owed. But even if that is true, this Court can and should use its equitable power to compel the return of this money to any taxpayer who can demonstrate that he, she, or it, paid the illegal transportation excise tax. It can accomplish this through the imposition of a constructive trust.

CONCLUSION

Given the above circumstances, Plaintiffs ask that this Court issue an order compelling Defendants to process all refund requests. The PRTA has represented to this Court that the money in question is being kept safely in an escrow account. Those funds are therefore available and ready for disbursement. The Plaintiffs therefore ask that the decisions of the Arizona Supreme Court and this Court be complied with.

RESPECTFULLY SUBMITTED this 11th day of September, 2023 by:

/s/ Timothy Sandefur

Timothy Sandefur (033670)

Christina Sandefur (027983)

**Scharf-Norton Center for Constitutional Litigation
at the GOLDWATER INSTITUTE**

/s/ Paul J. Mooney

Paul J. Mooney (006708)

MOONEY, WRIGHT, MOORE & WILHOIT, PLLC

Attorneys for Plaintiffs

CERTIFICATE OF SERVICE

ORIGINAL E-FILED this 11th day of September, 2023, with a copy delivered via the ECF system to:

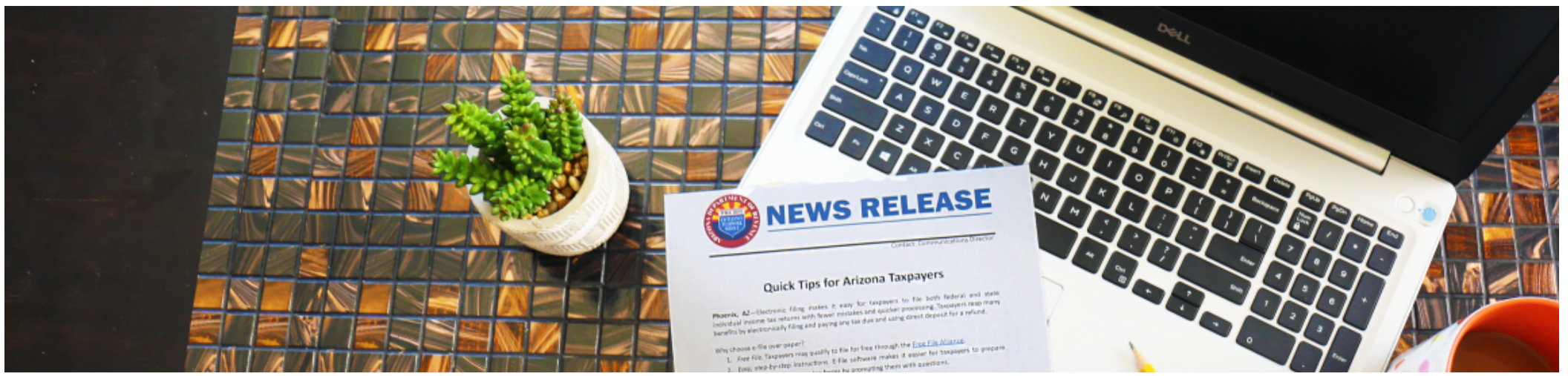
MARK BRNOVICH
Attorney General
Scott G. Teasdale
Jerry A. Fries
Assistant Attorneys General
2005 North Central Avenue
Phoenix, Arizona 85004-1592
tax@azag.gov
scot.teasdale@azag.gov
jerry.fries@azag.gov
Attorneys for Defendant Arizona Dept. of Revenue

Patrick Irvine
FENNEMORE CRAIG, PC
2394 E. Camelback Rd., Ste. 600
Phoenix, AZ 85016-3429
pirvine@fclaw.com
*Attorneys for Defendants Pinal County and
Pinal Regional Transportation Authority*

Chris Keller
Chief Civil Deputy
Office of the Pinal County Attorney, Kent Volkmer
P.O. Box 887
Florence, Arizona 85132
Chris.Keller@PinalCountyAZ.gov
Attorney for Pinal County

William J. Sims III
Sims Murray, Ltd.
3101 North Central Avenue, Suite 870
Phoenix, Arizona 85012
wjsims@simsmurray.com
Attorney for Pinal Regional Transportation Authority

/s/ Kris Schlott



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Arizona Department of Revenue Statement on Pinal County Transportation Excise Tax Refunds

August 30, 2023

 News

Phoenix, AZ—Since the Arizona Supreme Court’s invalidation of Pinal County’s transportation excise tax last year in [Vangilder v. Arizona Department of Revenue](#), 252 Ariz. 481 (2022) and the conception of a refund claim program that the Department announced on AZDOR.gov shortly after the decision, both the Department and the Pinal Regional Transportation Authority (PRTA) have been approached with a multitude of legislative, voter-referred, and judicial proposals as a means of determining how the collected monies should be disbursed or expended. Because the success of any one of these options would have fundamentally changed the ultimate disposition of these monies, we paused our efforts in response.

With the July 31 adjournment of the Legislature without legislation that would address this matter, questions remain as to the proper disposition of these monies. The Department acknowledges that its assistance may be needed and, indeed, essential to future efforts to reconcile the Department’s tax accounts of record for taxpayers who remitted the invalidated tax. However, the Department also recognizes the need for PRTA to be allowed to freely consider the means by which it wishes to structure a solution and pay for required services by service providers (including the Department) to participate in such a solution.

For these reasons, until the PRTA makes a decision regarding the final disposition of these funds, the Department cannot process any refund claims for the invalidated Pinal County transportation tax. The monies from the invalidated tax are currently held in an interest-bearing escrow account administered by the Pinal County Treasurer under the provisions of [PRTA Resolution 2018-01](#) (Feb. 22, 2018). To the extent that any consent from the Department is required for these monies to be released, the Department has consented to have these funds released with immediate effect into the sole control and custody of the PRTA.

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ADOR Statement on Pinal County Transportation Tax Refunds

April 27, 2022

 News

Phoenix, AZ—With the [Arizona Supreme Court's invalidation of the two-tiered Pinal County transportation tax](#) on March 8, 2022, ADOR is aware that taxpayers have questions about what actions they should take to seek a refund of monies paid since April 1, 2018. As our agency works toward a solution that allows claimants to easily request payments, here are a few details on our plan:

- » Taxpayers will be able to submit electronic requests for monies paid toward the invalidated tax while it was in effect (*i.e.*, April 2018 through March 2022 TPT filing periods). The requests will allow taxpayers to indicate whether they wish to opt in or opt out of receiving these monies.
- » ADOR will process electronic requests for the invalidated tax **entirely separately** from standard TPT refund requests. As such, to avoid delays and errors in handling, please do *not* attempt to submit requests for the invalidated tax using such methods.
- » Taxpayers will be able to request all monies that they paid in since the April 1, 2018 effective date of the invalidated tax. Under [current law](#), ADOR anticipates that taxpayers will have until *April 9, 2026* to timely submit their electronic requests.
- » Taxpayers should *not* attempt to amend their filings for these periods to self-correct for reporting and paying the invalidated tax. Such actions will likely result in unanticipated and unwanted consequences for both ADOR and taxpayers.

ADOR greatly appreciates your continued patience. Please remember to follow [AZDOR.gov](https://azdor.gov) for the latest news and updates on this process as they become available.

Wednesday, April 27, 2022

Exhibit 2