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**IN THE SUPERIOR COURT OF THE STATE OF ARIZONA
IN AND FOR THE COUNTY OF MARICOPA**

ROBERT MARC STAMPER; and
GRETCHEN JACOBS dba AZ DESIGN
GROUP, a sole proprietorship,

Plaintiffs,

vs.

CITY OF SCOTTSDALE; MAYOR LISA
BOROWSKY, VICE MAYOR JAN
DUBAUSKAS, COUNCILMEMBER
BARRY GRAHAM, COUNCILMEMBER
ADAM KWASMAN, COUNCILMEMBER
MARYANN McALLEN,
COUNCILMEMBER SOLANGE
WHITEHEAD, and COUNCILMEMBER
KATHY LITTLEFIELD, each in their
official capacities; SONIA ANDREWS, in
her official capacity as Scottsdale City
Treasurer; GREG CATON, in his official
capacity as Scottsdale City Manager;
ARIZONA DEPARTMENT OF REVENUE;
and ROBERT WOODS, in his capacity as
Director of the Arizona Department of
Revenue,

Defendants.

Case No. **CV2025-018956**

**VERIFIED COMPLAINT
SEEKING DECLARATORY AND
INJUNCTIVE RELIEF**

For their Verified Complaint, Plaintiffs allege as follows:

1. Arizonans have a constitutional right ensuring that any new tax approved through an initiative or referendum must be backed by at least 60% of voters to become

1 law. Ariz. Const. art. IV, pt. 1, §§ 1(5), (8). This higher threshold guarantees that those
2 new tax measures must be supported by broad consensus.

3 2. Last year, the City of Scottsdale (the “City” or “Scottsdale”) launched a
4 referendum to raise its transaction privilege tax (“TPT”) and use tax rates by 0.15%
5 beginning on July 1, 2025 (the “Scottsdale TPT and Use Tax” or the “Tax”). The City also
6 passed Ordinance No. 4633, detailing how the revenue from the Tax would be spent if
7 voters approved it.¹

8 3. The Scottsdale TPT and Use Tax did not receive 60% approval in the
9 referendum, so it cannot become law. Nevertheless, Defendants plan to enforce it.

10 4. Plaintiffs ask the Court to declare the Scottsdale TPT and Use Tax
11 unconstitutional. They also seek to enjoin state and local authorities from implementing
12 and collecting the Tax and enforcing any penalties related to its nonpayment.

13 **ARIZONA REQUIRES SUPERMAJORITY APPROVAL OF TAX MEASURES**

14 5. Arizona’s Constitution gives the people the power to directly approve state
15 and local measures through initiative and referendum. This means that the people share
16 legislative authority with the state legislature and local governments. *See* Ariz. Const., art.
17 IV, pt. 1, §§ 1(1), (8).

18 6. Arizona’s Constitution describes the legislative authority as follows:

19 The legislative authority of the state shall be vested in the legislature,
20 consisting of a senate and a house of representatives, but the people
21 reserve the power to propose laws and amendments to the
22 constitution and to enact or reject such laws and amendments at the
polls, independently of the legislature, and they also reserve, for use
at their own option, the power to approve or reject at the polls any
act, or item, section, or part of any act, of the legislature.

23 *Id.* § 1(1).

24 7. The people exercise the initiative power by proposing a measure and then
25 approving or disapproving it at the polls. *Id.* § 1(2). Similarly, they exercise the
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27

28 ¹ City Ordinance No. 4633 can be found here: https://www.scottsdaleaz.gov/docs/default-source/scottsdaleaz/elections/ordinance-4633.pdf?sfvrsn=f4599c8e_1

1 referendum power by approving or disapproving a measure that the legislative body has
2 acted on. *Id.* § 1(3).

3 8. In 1992, Arizonans used the initiative power to amend the Arizona
4 Constitution to require more than a simple majority in the state legislature to approve a
5 new tax measure. That amendment requires two thirds of each chamber of the legislature
6 to approve a new tax, and three quarters of each chamber to override any veto of a tax
7 measure. *See* Ariz. Const., art. IX, § 22.

8 9. In 2022, Arizonans used their referendum power to amend the Arizona
9 Constitution to require more than a simple majority to approve a new tax measure through
10 an initiative or referendum. That amendment requires 60% approval of the tax measure
11 and states in relevant part as follows:

12 Any measure ... proposed under the initiative, and any measure to
13 which the referendum is applied, shall be referred to a vote of the
14 qualified electors, and for an initiative or referendum to approve a
15 tax, shall become law when approved by sixty percent of the votes
cast thereon and upon proclamation of the governor, and not
otherwise”)

16 Ariz. Const., art. IV, pt. 1, § 1(5).

17 10. The initiative and referendum powers are not limited to statewide legislation.
18 Arizona’s Constitution also reserves those powers to the people for local legislation:

19 The powers of the initiative and the referendum are hereby
20 further reserved to the qualified electors of every incorporated
21 city, town and county as to all local, city, town or county matters
22 on which such incorporated cities, towns and counties are or
23 shall be empowered by general laws to legislate. Such
24 incorporated cities, towns and counties may prescribe the
25 manner of exercising said powers within the restrictions of
26 general laws. Under the power of the initiative fifteen percent
of the qualified electors may propose measures on such local,
city, town or county matters, and ten percent of the electors may
propose the referendum on legislation enacted within and by
such city, town or county. Until provided by general law, said
cities and towns may prescribe the basis on which said
percentages shall be computed.

27 Ariz. Const., art. IV, pt 1, § 1(8).
28

1 11. When exercising the initiative and referendum powers at the local level,
2 Arizona Revised Statutes Section 19-141 requires that “[t]he procedure with respect to
3 municipal . . . legislation shall be as nearly as practicable the same as the procedure
4 relating to initiative and referendum provided for the state at large”

5 **SCOTTSDALE’S CHARTER ACKNOWLEDGES ITS VOTERS’**
6 **INITIATIVE AND REFERENDUM POWERS**

7 12. Scottsdale is a charter city incorporated in Maricopa County, Arizona.

8 13. Article 10 of Scottsdale’s Charter acknowledges that the initiative and
9 referendum powers established in Arizona’s Constitution are reserved to its voters.

10 14. Article 10 of Scottsdale’s Charter also provides that, with respect to matters
11 submitted on petition [i.e., citizen initiatives and citizen-initiated referenda], that “[t]he
12 *provisions of the constitution and general laws of the state, as the same now exist or*
13 *hereafter may be amended, governing the initiative and referendum and recall of*
14 *elected officers shall apply in the city.*” (Emphasis added.)

15 15. Article 10 of Scottsdale’s Charter also states that the City Council, just like
16 the state legislature, may initiate a referendum, stating in relevant part as follows:

17 All city matters on which the council is or shall be empowered to
18 legislate may be submitted by the council, of its own motion, to the
19 electors for adoption or rejection at a general or special election *in*
the same manner and with the same force and effect as matters
submitted on petition.

20 *Id.* (emphasis added); *see also* Ariz. Const., art. IV, pt. 1, § 1(3) & (5).

21 16. Arizona law and Scottsdale’s Charter treat a “council-initiated” referendum
22 the same as a “citizen-initiated” referendum.

23 17. Any tax measure voted on by Scottsdale voters, whether by initiative, citizen-
24 initiated referendum, or council-initiated referendum, must comply with the Arizona
25 Constitution, state law, and Scottsdale’s Charter: it must garner a broad consensus—at least
26 60% approval—to become law.

THE SCOTTSDALE TPT AND USE TAX

18. On April 2, 2024, the Scottsdale City Council adopted Resolution 13092, Option B (the “Resolution”). Pursuant to the Resolution, the City Council initiated a referendum to approve a new 0.15% sales and use tax effective July 1, 2025, i.e., the Tax. The Tax would be added to the City’s overall transaction privilege and use tax rates and would be in force for 30 years.

19. Also on April 2, 2024, the Scottsdale City Council passed Ordinance No. 4633. The Ordinance “predetermines” how the City must spend revenue from the Tax.

20. The Resolution approved the ballot and other descriptive language for the council-initiated referendum. After losing a legal challenge related to misleading ballot language, the City amended the Resolution on August 20, 2024. *See Lane v. City of Scottsdale*, No. 1 CA-CV 24-0545 EL, 2024 WL 4540407 (Ariz. App., Oct. 22, 2024) (published opinion elaborating on the order filed August 19, 2024, granting relief). The amended Resolution changed the language describing the Scottsdale Sales and Use Tax, including the ballot language.²

21. The November 2024 general election in Scottsdale was conducted pursuant to law and did not involve misconduct by election officials, fraud, illegal votes, or an erroneous count of votes. The Scottsdale TPT and Use Tax, which was denominated as “Proposition 490” on the ballot for Scottsdale voters, garnered 82,032 (58.25%) votes approving it and 58,788 (41.75%) votes opposing it.

JURISDICTION AND VENUE

22. This Court has jurisdiction over this matter pursuant to A.R.S. §§ 12-123, 12-1801, and 12-1831.

23. Venue is proper pursuant to A.R.S. § 12-401.

² Resolution No. 13092 – Amended can be found here beginning at page 11: https://www.scottsdaleaz.gov/docs/default-source/scottsdaleaz/elections/voting-history/2024-publicity-pamphlet-and-candidate-information-pamphlet.pdf?sfvrsn=14db860c_1.

1 **PLAINTIFFS ARE SCOTTSDALE TAXPAYERS SUBJECT TO THE**
2 **SCOTTDALE SALES AND USE TAX**

3 **(Robert Marc Stamper)**

4 24. Plaintiff Robert Marc Stamper is a Scottsdale resident and taxpayer who is
5 harmed by the City's imposition of the Scottsdale TPT and Use Tax.

6 25. Mr. Stamper owns a home in Scottsdale and has owned it and resided in it for
7 more than 40 years. He has paid, and will continue to pay, City-imposed property taxes.
8 He also regularly buys goods subject to Scottsdale's transaction privilege and use taxes,
9 and he will continue to engage in these activities.

10 26. For example, Mr. Stamper regularly buys goods at a Scottsdale Safeway and
11 Apple Store. To complete the purchases, Mr. Stamper must pay a tax the retailer adds to
12 the price of the goods. Often, the retailer identifies the tax as a line-item on the receipt.
13 The tax line-item represents the "total tax," meaning the total of all transaction privilege
14 taxes applied to the purchase, including Scottsdale's tax. The retailer must pay the amount
15 of the sales tax identified on the receipt to the Arizona Department of Revenue ("ADOR").
16 ADOR then apportions those moneys to the appropriate taxing authorities, e.g., State of
17 Arizona, Maricopa County, and Scottsdale. Because businesses can and do pass along the
18 TPT directly to customers, Scottsdale's Tax will result in Mr. Stamper paying a higher
19 price for goods he buys in Scottsdale.

20 27. Mr. Stamper is also subject to, and responsible for paying, Scottsdale's "use
21 tax." Scottsdale's use tax can apply when Mr. Stamper buys a good in a jurisdiction with a
22 lower municipal sales tax rate, e.g., the City of Chandler. In that case, Mr. Stamper may be
23 required to pay Scottsdale's use tax, with Scottsdale giving him credit for the sales tax he
24 paid in the other, lower-tax city. Essentially, he is required to pay Scottsdale the difference
25 between the two sales tax rates as a "use tax." Also, when he buys goods online from out-
26 of-state retailers that do not require him to pay Scottsdale's sales tax, he can be subject to
27 Scottsdale's use tax in certain circumstances.

28 28. Mr. Stamper and other similarly situated Scottsdale residents are being
harmed because Scottsdale believes the referendum "approved" the Scottsdale TPT and

1 Use Tax, is taking steps to implement it, and intends to collect and enforce it beginning
2 July 1, 2025. By so doing, the City wastes resources—resources he and others fund
3 through the payment of City taxes—implementing an illegal tax. Furthermore, as of July
4 1, 2025, Mr. Stamper and other similarly situated residents will suffer pecuniary losses
5 each time they acquire goods and tangible property subject to the Scottsdale TPT and Use
6 Tax.

7 29. Mr. Stamper and other similarly situated Scottsdale residents are also harmed
8 because the Ordinance requires the City to spend the money the Tax raises on designated
9 projects. But that spending is contingent upon the Tax having been approved by law,
10 which it was not. Thus, the City would be spending illegally collected funds, making those
11 expenditures illegal.

12 **(AZ Design Group)**

13 30. Plaintiff Gretchen Jacobs dba AZ Design Group (“AZDG”) is an interior
14 design business owned by Gretchen Jacobs, a Scottsdale resident and taxpayer. AZDG is
15 a sole proprietorship located in Scottsdale with its trade name registered with the Arizona
16 Secretary of State. AZDG provides interior design advice and furnishings to its
17 customers, including those in Scottsdale. *See* <https://azdesigngroup.com/about-us>.

18 31. AZDG is a retail seller of home furnishings and pays transaction privilege
19 taxes on those sales. AZDG currently possesses ADOR TPT license 21370635 and has
20 purchased and sold home furnishings subject to an ADOR TPT license.

21 32. As required by law, AZDG pays ADOR the TPT taxes owed when selling
22 home furnishings to customers, including any TPT taxes Scottsdale imposes on its sales in
23 Scottsdale.

24 33. If Scottsdale implements the Tax beginning July 1, 2025, AZDG will be
25 required to pay the Tax on retail sales of home furnishings to Scottsdale customers.
26 Otherwise, AZDG risks penalties for not paying it.

27 34. AZDG and other similarly situated retail businesses operating in Scottsdale
28 are being harmed because Scottsdale has represented that the Scottsdale TPT and Use Tax

1 was “approved,” is taking steps to implement it, and intends to enforce it beginning July 1,
2 2025. By so doing, the City wastes City resources—resources AZDG and other
3 businesses fund through their collection and transmittal of sales taxes to ADOR and
4 Scottsdale. Furthermore, as of July 1, 2025, AZDG and other similarly situated
5 businesses operating in Scottsdale will suffer pecuniary losses because the Tax will
6 effectively, and illegally, increase the price retailers must charge for their goods, thereby
7 inhibiting sales.

8 35. AZDG and other similarly situated businesses in Scottsdale are also harmed
9 because the Ordinance requires the City to spend any money the Tax raises on designated
10 projects. But the City would be spending illegally collected funds, making those
11 expenditures illegal.

12 **DEFENDANTS ARE RESPONSIBLE FOR IMPLEMENTING**
13 **AND ENFORCING THE TAX**

14 36. Defendant Scottsdale is a charter city located within Maricopa County,
15 Arizona. The City, through its City Council, adopted the Resolution, as amended, and
16 initiated a referendum to approve it. Although the measure failed to garner the 60%
17 approval required by law, the City is taking steps to implement the Tax and will enforce it
18 beginning July 1, 2025.

19 37. Defendants Mayor Lisa Borowsky, Vice Mayor Jan Dubauskas,
20 Councilmember Barry Graham, Councilmember Adam Kwasman, Councilmember Kathy
21 Littlefield, Councilmember Maryann McAllen, and Councilmember Solange Whitehead
22 are members of the Scottsdale City Council and are sued in their official capacities only.
23 In their roles, and as set forth in the City Charter, they are responsible for promulgating,
24 perpetuating, and enforcing the Scottsdale TPT and Use Tax and ensuring that the City
25 conducts itself in conformity with the law.

26 38. Defendant Sonia Andrews is the Scottsdale City Treasurer and is sued in her
27 official capacity only. Scottsdale City Code Section 2-131 describes the duties of the City
28 Treasurer, which include the following: “Control receipt and have custody of all the

1 money of the city ...,” (subsection (a)(1)); “Be the person upon whom legal garnishments
2 and demands may be served,” (subsection (a)(3)); and “Collect all ... final tax
3 assessments and funds owed to the City,” (subsection (a)(16)). Appendix C, Article V,
4 Section 500 of the City Code states that “[t]he administration of this chapter is vested in
5 the Tax Collector, except as otherwise specifically provided, and all payments shall be
6 made to the City Treasurer.” The “Tax Collector” is the Treasurer or the finance person
7 who works under her. Given her foregoing duties, Ms. Andrews is responsible for
8 promulgating, perpetuating, and enforcing the Scottsdale TPT and Use Tax and ensuring
9 that the City conducts itself in conformity with the law.

10 39. Defendant Greg Caton is the Scottsdale City Manager and is sued in his
11 official capacity only. Scottsdale City Code Section 2-91 describes the duties of the City
12 Manager, which include the following: “Administer and enforce the licensing and tax
13 ordinances” (subsection (a)(3)); and “Coordinate and cooperate with the City Treasurer
14 and provide the City Treasurer and/or his employees with direct access to information and
15 access and control over employees as necessary for the City Treasurer to carry out his
16 charter assignments” (subsection (a)(4)). Given his foregoing duties, Mr. Caton is
17 responsible for promulgating, perpetuating, and enforcing the Scottsdale TPT and Use Tax
18 and ensuring that the City conducts itself in conformity with the law.

19 40. Defendant ADOR is a jural entity and a department of the government of the
20 State of Arizona. ADOR is responsible for collecting transaction privilege taxes
21 statewide. In so doing, ADOR collects the TPT levied by local governments, including
22 Scottsdale, holding that money in trust. ADOR is responsible for distributing the proceeds
23 of TPT it collects to the appropriate taxing authorities, including Scottsdale. On
24 information and belief, ADOR intends to collect and distribute the Scottsdale TPT and
25 Use Tax beginning July 1, 2025.

26 41. Defendant Ron Wood is the director of ADOR and is sued in his official
27 capacity only. In his role as director, Mr. Wood is responsible for ensuring that ADOR
28 conducts itself in conformance with laws and the Arizona Constitution. As the director of

1 ADOR, and on information and belief, Mr. Wood intends to direct ADOR to collect and
2 distribute the Scottsdale TPT and Use Tax beginning July 1, 2025.

3 **DECLARATORY AND INJUNCTIVE RELIEF**

4 42. Plaintiffs repeat and reallege the allegations in the preceding paragraphs of
5 this Verified Complaint as though fully set forth herein.

6 43. Plaintiffs are informed and believe, and on that basis allege, that Defendants
7 contend that the Tax was approved by law, are taking steps to implement it, and will
8 collect and enforce it beginning July 1, 2025.

9 44. An actual and substantial controversy exists between Plaintiffs and
10 Defendants as to their respective legal rights and duties regarding the Scottsdale TPT and
11 Use Tax. *See* A.R.S. § 12-1831–1846. Declaratory relief is appropriate and necessary so
12 the parties can know their rights and responsibilities under the law. Given the foregoing,
13 the Court should declare that the Tax is illegal and unenforceable because it was required
14 to have been approved by at least 60% of voters in the referendum.

15 45. Plaintiffs lack a plain, speedy, or adequate legal, administrative, or other
16 remedy, because no administrative process for relief exists and because money damages
17 cannot prevent Defendants from enforcing the Scottsdale TPT and Use Tax.

18 46. Plaintiffs are informed and believe, and on that basis allege, that unless
19 enjoined by this Court, Defendants will persist in their unlawful actions and thereby
20 deprive Scottsdale citizens and businesses of their rights under Arizona law.

21 **COUNT I**
22 **Violation of Arizona Constitution, art. IV, pt. 1, §§ 1, 8—Unlawful Tax**

23 47. Plaintiffs repeat and reallege the allegations in the preceding paragraphs and
24 paragraphs 53-57 of this Verified Complaint as though fully set forth herein.

25 48. The Arizona Constitution, Arizona statutes, and the City Charter require that
26 an initiative or referendum to approve a tax receive at least 60% approval to become law.
27 The City initiated a referendum on the Tax. The Tax did not garner at least 60% approval
28

1 and failed to be approved. The Tax has no legal effect and cannot now be lawfully
2 imposed.

3 49. By imposing an illegal tax, Defendants harm Plaintiffs and others similarity
4 situated.

5 50. For the foregoing reasons, the Court should declare that the Scottsdale TPT
6 and Use Tax is unlawful and cannot be enforced.

7 51. For the foregoing reasons, the Court should enjoin Defendants from
8 imposing the Tax.

9 **COUNT II**
10 **Violation of Due Process and Fundamental Fairness – Unlawful Tax**

11 52. Plaintiffs repeat and reallege the allegations in the preceding paragraphs of
12 this Verified Complaint as though fully set forth herein.

13 53. Article 2, Section 4, of the Arizona Constitution guarantees that “[n]o
14 person shall be deprived of life, liberty, or property without due process of law.”

15 54. Defendants intend to impose the Tax even though it was not approved by
16 law.

17 55. The Tax will deprive Plaintiffs and others similarly situated of their property
18 by compelling them to pay, collect, and transmit the Tax. Persons and entities subject to
19 the Tax are also deprived of property because the Tax makes transactions more costly,
20 which incentivizes consumers to refrain from transactions or choose less costly ones.

21 56. Because the referendum on Tax did not receive 60% approval, it did not
22 become law.

23 57. Defendants violate Plaintiffs’ right to due process of law by implementing
24 and enforcing a tax that has not been enacted pursuant to law and deprives them of their
25 property.
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VERIFICATION

I, Robert Marc Stamper, being duly sworn upon my oath, state that I am familiar with the allegations in the foregoing Verified Complaint and verify that the factual statements set forth in paragraphs 24–26 are true and correct and as to the other factual averments therein I reasonably believe them to be true and correct.

Dated this 30 of May 2025,

By: 

Robert Marc Stamper

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VERIFICATION

I, Gretchen Jacobs, being duly sworn upon my oath, state that I am familiar with the allegations in the foregoing Verified Complaint and verify that the factual statements set forth in paragraphs 30–33 are true and correct and as to the other factual averments therein I reasonably believe them to be true and correct.

Dated this 30 of May 2025,

By: Gretchen Jacobs
Gretchen Jacobs dba AZ Design Group

Jonathan Riches (025712)
Scott Day Freeman (019784)
Adam Shelton (038252)
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ROBERT MARC STAMPER; and
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MARYANN McALLEN;
COUNCILMEMBER SOLANGE
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Treasurer; GREG CATON, in his official
capacity as Scottsdale City Manager;
ARIZONA DEPARTMENT OF REVENUE;
and ROBERT WOODS, in his capacity as
Director of the Arizona Department of
Revenue,

Defendants.

Case No.

**CERTIFICATE OF
COMPULSORY ARBITRATION
(Not Subject)**

1 The undersigned certifies that this case is ***not subject*** to compulsory arbitration, as
2 provided in Rules 72 through 77 of the Arizona Rules of Civil Procedure, because it does
3 not seek monetary damages and only seeks declaratory and injunctive relief.

4
5 **RESPECTFULLY SUBMITTED** this 30th day of May 2025.

6 GOLDWATER INSTITUTE

7 /s/ Scott Day Freeman

8 Jonathan Riches (025712)

9 Scott Day Freeman (019784)

10 Adam Shelton (038252)

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