

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

TX 2016-000324

02/12/2018

HONORABLE CHRISTOPHER WHITTEN

CLERK OF THE COURT

T. Cooley

Deputy

STATE OF ARIZONA DEPARTMENT OF  
REVENUE

PENNY TAYLOR MOORE

v.

SANCTUARY DESIGN L L C, et al.

DAWN R GABEL

MINUTE ENTRY

On January 24, 2018 the Court oversaw an Evidentiary Hearing to determine the amount of TPT actually collected by Sanctuary Design on the relevant eight contracts in this matter. Considering the evidence and arguments made at that hearing and the parties' post-trial briefs, the Court finds that Plaintiff has met its burden as to six of those contracts and that taxes were collected on those contracts by Defendant, in the following amounts:

Contract with:	Tax Collected
The Colon & Rectal Center AZ	13,970.90
Total Sports Therapy	4,792.56
Dunkin Donuts – East Thomas Road	5,931.55
Arizona Institute Spine and Sports	5,998.20
Dunkin Donuts – West Thomas Road	10,914.00
La Estancia Nursing and Rehab Center	8,135.44
<b>TOTAL TAX COLLECTED</b>	<b>49,769.65</b>

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MARICOPA COUNTY

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The Plaintiff did not meet its burden of proving that Defendant collected taxes on its contracts with either The Ranch in Gilbert (Mueller/Clark) or Prime Clinic (Dr. Daas).

Defendants Karl and Denete Turnberg are jointly and severally responsible for \$49,769.65 in unpaid tax.