

# Court of Appeals, Division One

## Tax Appeal

**1 CA-TX 23-0002**

**ROCKAUTO v. ADOR**

### Appellate Case Information

Case Filed: 28-Jul-2023

Case Closed:

### Dept/Composition

#### Department C

Hon. Paul J McMurdie  
Hon. Maria Elena Cruz  
Hon. Cynthia J Bailey

### Side 1. ROCKAUTO, LLC, Plaintiff/Appellee

(Litigant Group) ROCKAUTO, LLC

- Rockauto LLC

### Co-Counsel for: Plaintiff/Appellee

Douglas S John, Esq. (AZ Bar No. 21150)

Anthony J Anzelmo, Esq. (AZ Bar No. P231648)

James Michael Cool, Esq. (AZ Bar No. 28023)

### Side 2. ARIZONA DEPARTMENT OF REVENUE, Defendant/Appellant

(Litigant Group) ARIZONA DEPARTMENT OF REVENUE

- Arizona Department of Revenue

### Attorneys for: Defendant/Appellant

Scot G Teasdale, Esq. (AZ Bar No. 19330)

### CASE STATUS

Apr 2, 2024.....Decision Rendered

PREDECESSOR CASE(S)	Cause/Charge/Class	Judgment/Sentence	Judge, Role <Comments>	Trial	Dispo
ATC TX2020-000778	Transaction Privilege Tax		Sara J Agne, Authoring Judge of Order		

### OPEN DUE DATE

Petition for Review to ASC due

Due By:

Thursday, May 2, 2024

Re: MEMORANDUM DECISION (Reversed, Remanded with Directions) Hon Cynthia J Bailey - Author; Hon Paul J McMurdie - Concur; Hon Maria Elena Cruz - Concur

### CASE DECISION

02-Apr-2024 MEMORANDUM DECISION

Cynthia Bailey.....Author

Paul McMurdie.....Concur

Maria Cruz.....Concur

Filed: 02-Apr-2024

Mandate:

Decision Disposition

**Reversed**  
**Remanded with Directions**

### 28 PROCEEDING ENTRIES

- 28-Jul-2023 FILED: Index of Record, Notice of Appeal from Arizona Tax Court filed 06/30/23
- 28-Jul-2023 FILED: e-Record on Appeal: Instruments/Minute Entries Exhibits: None
- 28-Jul-2023 FILED: Appellate Clerk Notice re: Appellant's Fee/Case Management Statement/Brief due
- 1-Aug-2023 FILED: Sealed Document (Excel Spreadsheet CD To Confidential Excerpt of Transcript, etc)
- 10-Aug-2023 RECEIPT No.: 2023-00746 ; \$140.00, Check Number: # 64248, Applied to: ROCKAUTO, LLC - Class B Filing Fee (\$140.00) Paid for: Frazer Ryan Goldberg & Arnold LLP - By
- 17-Aug-2023 FILED: Case Management Statement (Appellant)
- 22-Sep-2023 FILED: Unopposed Motion for Procedural Order Granting Extension of Time to File Arizona's Department of Revenue's Opening Brief; Certificate of Service (Appellant)

**Court of Appeals, Division One****Tax Appeal****1 CA-TX 23-0002****ROCKAUTO v. ADOR****28 PROCEEDING ENTRIES**

8. 25-Sep-2023 ORDERED: Unopposed Motion for Procedural Order Granting Extension of Time to File Arizona's Department of Revenue's Opening Brief (Appellant) = GRANTED. Due date EXTENDED from Tuesday, 09-26-2023 to Friday, 09-29-2023. Barbara Vidal Vaughn ProTem Judge - Author
9. 29-Sep-2023 FILED: Arizona Department of Revenue's Opening Brief; Certificate of Compliance; Certificate of Service (Appellant)
10. 2-Nov-2023 FILED: Unopposed Motion For Procedural Order Granting Extension Of Time To File Rockauto, LLC's Answering Brief; Certificate Of Service To Unopposed Motion For Procedural Order Granting Extension Of Time To File Rockauto, LLC's Answering Brief (Appellee)
11. 2-Nov-2023 ORDERED: Unopposed Motion For Procedural Order Granting Extension Of Time To File Rockauto, LLC's Answering Brief (Appellee) = GRANTED. Due date EXTENDED from Wednesday, 11-08-2023 to Monday, 11-13-2023. Melina Brill ProTem Judge - Author
12. 10-Nov-2023 FILED: Answering Brief; Certificate of Compliance to Answering Brief; Certificate of Service to Answering Brief (Appellee)
13. 27-Nov-2023 FILED: Unopposed Motion for Procedural Order Granting Extension of Time to File Arizona Department of Revenue's Reply Brief; Certificate of Service (Appellant)
14. 28-Nov-2023 ORDERED: Unopposed Motion for Procedural Order Granting Extension of Time to File Arizona Department of Revenue's Reply Brief (Appellant) = GRANTED. Due date EXTENDED from Thursday, 11-30-2023 to Friday, 12-08-2023. Melina Brill ProTem Judge - Author
15. 8-Dec-2023 FILED: Arizona Department of Revenue's Reply Brief; Certificate of Compliance; Certificate of Service (Appellant)
16. 18-Dec-2023 FILED: Defendant/Appellant's Request for Oral Argument; Certificate of Service (Appellant)
17. 29-Dec-2023 FILED: Memorandum – to Clerk of Superior Court Re: any additional record not already transmitted due within 10 days
18. 5-Jan-2024 ORDERED: Defendant/Appellant's Request for Oral Argument (Appellant) = GRANTED. Hon David B Gass - Author
19. 10-Jan-2024 FILED: Supplemented Superior Court e-Record with Revised Index of Record
20. 26-Jan-2024 CLNDR: MONTHLY COURT CASE CALENDAR, Department C, 3-6-24, 09:30 am, COURTROOM 1.
21. 29-Jan-2024 FILED: Notice of Oral Argument
22. 30-Jan-2024 FILED: Unopposed Motion for Procedural Order for a Continuance of Oral Arguments; Certificate of Service to Unopposed Motion for Procedural Order for Continuance of Oral Arguments (Appellee)
23. 31-Jan-2024 ORDERED: Unopposed Motion for Procedural Order for a Continuance of Oral Arguments (Appellee) = vacating the oral argument set for Wednesday, 03/06/2024 at 9:30 a.m. and vacating the conference in the above-referenced case currently scheduled for 03/06/2024. FURTHER ORDERED: Resetting conference in this matter to 03/20/2024 and setting oral argument in this matter on Wednesday, 03/20/2024 at 10:30 a.m. in Courtroom 1, State Courts Building, 1501 W. Washington St., Phoenix, AZ. Hon Paul J McMurdie - Author
24. 5-Mar-2024 FILED: Return Receipt for Notice Oral Argument (Appellee)
25. 14-Mar-2024 FILED: Return Receipt for Notice of Oral Argument, signed by Scot Teasdale on 3/14/24 (Appellant)
26. 20-Mar-2024 FILED: Sign-in Sheet/Case is Under Advisement as of 03/20/2024
27. 2-Apr-2024 MEMORANDUM DECISION (Reversed, Remanded with Directions) Hon Cynthia J Bailey - Author; Hon Paul J McMurdie - Concur; Hon Maria Elena Cruz - Concur
28. 3-Apr-2024 FILED: Decision Distribution Notification