





1 to Arizona. Perhaps there should be, as argued by the Appellants, but the provision of such a deduction  
2 is within the province of the Arizona Legislature and beyond the authority of this Board. Therefore, the  
3 Department's assessment is valid and Appellants are liable for the tax at issue. Further, because the  
4 interest imposed represents a reasonable interest rate on the tax due and owing and is made part of the  
5 tax by statute, it may not be abated. *Biles v. Robey*, 43 Ariz. 276, 286, 30 P.2d 841 (1934).

6 CONCLUSIONS OF LAW

7 1. The assessment is valid, and Appellants are liable for the tax assessed. See *Arizona State*  
8 *Tax Commission v. Kieckhefer*, 67 Ariz. 102, 191 P.2d 729 (1948); A.R.S. § 43-102(A)

9 2. The interest imposed represents a reasonable interest rate on the tax due and owing and is  
10 made part of the tax by statute; therefore, it may not be abated. *Biles v. Robey*, 43 Ariz. 276, 286, 30  
11 P.2d 841 (1934).

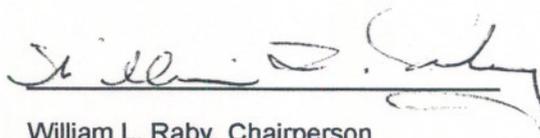
12 ORDER

13 THEREFORE, IT IS HEREBY ORDERED that the appeal is denied, and the final order of the  
14 Department is affirmed.

15 This decision becomes final upon the expiration of thirty (30) days from receipt by the taxpayer,  
16 unless either the State or taxpayer brings an action in superior court as provided in A.R.S. § 42-1254.

17 DATED this 10th day of June, 2003.

18 STATE BOARD OF TAX APPEALS

19   
20 William L. Raby, Chairperson

21 WLR:ALW

22 CERTIFIED

23 Copies of the foregoing  
24 Mailed or delivered to:

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