

*New Cingular Wireless PCS LLC and AT&T Mobility Wireless Operations Holding, Inc., successor to Pine Bluff Cellular, Inc. v. Weiss*, Pulaski Circuit No. 60 CV 2014-1722.

On November 19, 2010, the Plaintiffs submitted a request for refund of sales taxes that the Plaintiffs collected from its customers on Internet access charges that it billed to its customers between November 1, 2005 and September 31, 2010. DFA did not deny or pay the refund claims. The refund claims arise from a consolidated federal class action lawsuit filed against various AT&T entities in *In Re: AT&T Mobility Wireless Data Services Sales Tax Litigation*, U.S. District Court, Northern District of Illinois, Case No. 1:10-cv-02278, wherein it was alleged that AT&T charges for Internet access violated the Internet Tax Freedom Act, Public Law 105- 277, October 21, 1998. DFA was not a party to the class action litigation. Pursuant to a the requirements of a settlement agreement of the class action litigation, AT&T was required to assist in the process of requesting refunds of the taxes that were paid by AT&T to the various states, including Arkansas.

On May 2, 2014, the Plaintiffs filed this lawsuit requesting a refund of the taxes collected and remitted by Plaintiffs. In their lawsuit, the Plaintiffs claim that Arkansas law did not assess sales taxes on Internet access charges, and therefore, the payment of taxes was made in error. On May 29, 2014, DFA filed its motion to dismiss wherein DFA argued that the Plaintiffs' requests for refunds were prohibited, in part, by the statute of limitations, that Plaintiffs' refund request did not comply with the Arkansas Tax Procedure Act, and that Plaintiffs failed to obtain the proper consent to make the refunds from the claimants in the class action litigation, among other arguments. After an amendment to Plaintiffs' complaint was made, DFA renewed its motion to dismiss on July 29, 2014. The court held a hearing on the motion on December 3, 2014 and entered a decision denying DFA's motion on December 9, 2014. Plaintiffs did voluntarily dismiss the portion of the refund claims that were out of statute under the Arkansas Tax Procedure Act.