

Arkansas  
State Claims Commission

MAY 02 2018

Please Read Instructions on Reverse Side of Yellow copy

Please print in ink or type

BEFORE THE STATE CLAIMS COMMISSION  
Of the State of Arkansas

RECEIVED

- Mr.
- Mrs.
- Ms.
- Miss

AT & T. Mobility Claimant

vs

State of Arkansas, Respondent

Do Not Write in These Spaces		
Claim No.	_____	
Date Filed	(Month)	(Day) (Year)
Amount of Claim \$	_____	
Fund	_____	

COMPLAINT

AT&T Mobility the above named Claimant, of P.O. Box 6463 Carol Stream  
(Name) (Street or R.F.D. & No.) (City)  
IL 60197 (817) 970-8676 County of \_\_\_\_\_ represented by \_\_\_\_\_  
(State) (Zip Code) (Daytime Phone No.) (Legal Counsel, if any, for Claim)

of \_\_\_\_\_ says:  
(Street and No.) (City) (State) (Zip Code) (Phone No.) (Fax No.)

State agency involved: ARKANSAS Department of Human Services Amount sought: \_\_\_\_\_

Month, day, year and place of incident or service: August 2014 - June 2015, State of ARKANSAS

Explanation:

\_\_\_\_\_ In August 2014, AT&T Mobility began providing a consolidated Wireless bill to DHS for the majority of their cellphone accounts. The AT&T Mobility account number was 828155613. DHS Accounts Payable Unit had questions about the taxability of bundled services which included Data charges in the bundle. The Data charges alone were not taxable, but Accounts Payable management interpreted the bundled data charges were identifiable as separate and should be Non-Taxable. The portion of taxes attributable to these charges were withheld from payment in Fiscal 2015, amounting to \$18,303.45.

\_\_\_\_\_ DHS Accounts Payable Management requested a legal opinion from DF&A Revenue Legal Counsel as to the taxability of the bundled charges data portion. The State of Arkansas was involved in a lawsuit with AT&T over the taxability of wireless charges, and DF&A Revenue Legal Counsel was unable to issue an opinion until the lawsuit was settled in late 2017. Their opinion is that those bundled charges are taxable in their entirety. The DHS Accounts Payable management agrees with the legal opinion and with the balance owed and due to AT&T Mobility for Fiscal 2015 for taxes that were withheld.

As parts of this complaint, the claimant makes the statements, and answers the following questions, as indicated: (1) Has claim been presented to any state department or officer thereof?

Yes when? May 2 2018 to whom? ARKANSAS Department of Human Services -  
(Yes or No) (Month) (Day) (Year) (Department)  
Accounts Payable and that the following action was taken thereon: DHS agreed the above balance is owed but must be paid by Claims Commission order  
 and that \$ 0 was paid thereon: (2) Has any third person or corporation an interest in this claim? NO; if so, state name and address

and that the nature thereof is as follows: \_\_\_\_\_ and was acquired on \_\_\_\_\_, in the following manner:

THE UNDERSIGNED swears on oath that he or she is familiar with the matters and things set forth in the above complaint, and that he or she verily believes that they are true.

Benita R Little  
 (Print Claimant/Representative Name)

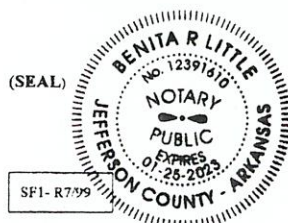
(Signature of Claimant/Representative)

SWORN TO and subscribed before me at Little Rock AR  
(City) (State)

on this 2nd day of May 2018  
(Date) (Month) (Year)

Benita R Little  
(Notary Public)

My Commission Expires: January 25th 2023  
(Month) (Day) (Year)



SF1- R7/99

**BEFORE THE ARKANSAS STATE CLAIMS COMMISSION**

**AT&T MOBILITY**

**CLAIMANT**

**V.**

**CLAIM NO. 180909**

**ARKANSAS DEPARTMENT OF  
HUMAN SERVICES**

**RESPONDENT**

**ORDER**

This claim was filed by AT&T Mobility against Arkansas Department of Human Services (the "Respondent") for unpaid bill amounts totaling \$18,303.45.

Respondent filed an answer on May 26, 2018, admitting liability in the amount of \$18,303.45.

The Arkansas State Claims Commission unanimously allows this claim in the amount of \$18,303.45, as recommended by Respondent, and refers this claim to the General Assembly for review and placement on an appropriations bill pursuant to Ark. Code Ann. § 19-10-215(b).

IT IS SO ORDERED.

*Henry C. Kinslow*

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ARKANSAS STATE CLAIMS COMMISSION

Dexter Booth  
Henry Kinslow, Co-Chair  
Bill Lancaster  
Sylvester Smith  
Mica Strother, Co-Chair

DATE: July 23, 2018

**Notice(s) which may apply to your claim**

- (1) A party has forty (40) days from the date of this Order to file a Motion for Reconsideration or a Notice of Appeal with the Claims Commission. Ark. Code Ann. § 19-10-211(b). If a Motion for Reconsideration is denied, that party then has twenty (20) days from the date of the denial of the Motion for Reconsideration to file a Notice of Appeal with the Claims Commission. Ark. Code Ann. § 19-10-211(b)(3). A decision of the Claims Commission may only be appealed to the General Assembly. Ark. Code Ann. § 19-10-211(a).
- (2) If a Claimant is awarded less than \$15,000.00 by the Claims Commission at hearing, that claim is held forty (40) days from the date of disposition before payment will be processed. *See* Ark. Code Ann. § 19-10-211(b). Note: This does not apply to agency admissions of liability and negotiated settlement agreements.
- (3) Awards or negotiated settlement agreements of \$15,000.00 or more are referred to the General Assembly for approval and authorization to pay. Ark. Code Ann. § 19-10-215(b).