

Taxpayer...is liable for the tobacco products tax. [CONCLUSION]	
1.1 inferential premise ↓	Taxpayer... paid, with his own funds (1997-2004) Lil Brown Smoke Shack for tobacco product to be sold at The Tobacco Leaf store, both while an owner of The Tobacco Leaf store and also as the holder of the promissory note as seller of the store.
1.1 inferential premise ↓	One who paid, with his own funds, (1997-2004) Lil Brown Smoke Shack for tobacco product to be sold at The Tobacco Leaf store, both while an owner of The Tobacco Leaf store and also as the holder of the promissory note as seller of the store... ...was a person who “causes to be brought, into this state from without the state” tobacco products for sale between 1997-2004.
	2.0 assumption <u>Lil Brown Smoke Shack is located without the state.</u>
1.1 inferential premise ↓	One who was a person who “causes to be brought, into this state from without the state” tobacco products for sale between 1997-2004... ...was a “distributor” of tobacco products between 1997-2004 pursuant to ORS 323.500(3)(a) (1999).
	2.0 assumption <u>Taxpayer’s purchases constituted an “activity...for the purpose of selling or distributing tobacco products in this state” such that he was a “business” pursuant to ORS 323.500(1) (1999).</u>
1.1 inferential premise ↓	One who was a “distributor” of tobacco products between 1997-2004 pursuant to ORS 323.500(3)(a) (1999)owed a tobacco products tax at the time he “causes to be brought into this state from without the state tobacco products for sale...” between 1997-2004 pursuant to ORS 323.505(1)(a) (1999).
	2.0 assumption <u>The tax had not already been paid. [ORS 323.50(4) (1999)].</u>
1.1 inferential premise	One who owed a tobacco products tax at the time he “causes to be brought into this state from without the state tobacco products for sale...” between 1997-2004 pursuant to ORS 323.505(1)(a) (1999)... ...is liable for the tobacco products tax.
	2.0 assumption <u>The tax has not already been paid.</u>
	2.0 assumption <u>The proper application of the equitable estoppel doctrine does not vitiate the liability.</u>
	2.0 assumption <u>The proper application of sanctions for alleged spoilage does not vitiate the liability.</u>

INFERENTIAL PREMISES (Transitively-linked Syllogism)			<u>Necessary Assumptions</u> to inferential premises	
1	→ START	Taxpayer... ...paid, with his own funds, (1997-2004) Lil Brown Smoke Shack for tobacco product to be sold at The Tobacco Leaf store, both while an owner of The Tobacco Leaf store and also as the holder of the promissory note as seller of the store.	1	
2	One who...	...paid, with his own funds, (1997-2004) Lil Brown Smoke Shack for tobacco product to be sold at The Tobacco Leaf store, both while an owner of The Tobacco Leaf store and also as the holder of the promissory note as seller of the store...	2	(a) Lil Brown Smoke Shack is located without the state.
3	One who...	...was a person who “causes to be brought, into this state from without the state” tobacco products for sale between 1997-2004...	3	(a) Plaintiff’s purchases constituted an “activity...for the purpose of selling or distributing tobacco products in this state” such that he was a “business” pursuant to ORS 323.500(1) (1999).
4	One who...	...was a “distributor” of tobacco products between 1997-2004 pursuant to ORS 323.500(3)(a) (1999)...	4	(a) The tax had not already been paid. [ORS 323.50(4) (1999)].
5	One who...	owed a tobacco products tax at the time he “causes to be brought into this state from without the state tobacco products for sale...” between 1997-2004 pursuant to ORS 323.505(1)(a) (1999)...	5	(a) The tax has not already been paid. (b) The proper application of the equitable estoppel doctrine does not vitiate the liability. (c) The proper application of the spoilage doctrine does not vitiate the liability.
CONCLUSION			Oregon Supreme Court #S059593	
	So...	...Taxpayer... ...is liable for the tobacco products tax.	Respondent’s DCIT table template 2012 Figure 2	

