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## ARIZONA ATTORNEY GENERAL

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STATE CAPITOL  
PHOENIX, ARIZONA

May 15, 1969

DEPARTMENT OF LAW LETTER OPINION NO. 69-12-L (R-51)

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REQUESTED BY: ROGER K. TRUEBLOOD, D.D.S.  
Executive Secretary  
Arizona State Dental Board

- QUESTIONS:
1. May dentists perform their professional services through a corporation incorporated under the Professional Corporation Act?
  2. Did the passage of the Professional Corporation Act repeal the provision of the dental code (A.R.S. § 32-1262) prohibiting the practice of dentistry under the name of a corporation?

- ANSWERS:
1. Yes.
  2. No, except to the extent that A.R.S. § 32-1262 conflicts with the Professional Corporation Act.

A.R.S. § 32-1262, which was enacted in 1935, provides:

"It is unlawful to practice dentistry under the name of a corporation."

The Professional Corporation Act (A.R.S. §§ 10-901 to 10-909) was enacted in 1962 and is applicable only to persons who, prior to its enactment, were precluded from rendering professional services by means of a corporation. A.R.S. § 10-902.5 defines "professional service" as:

". . . any personal service which requires as a condition precedent to the rendering thereof the obtaining of a license and which prior to the effective date of this chapter [Professional Corporation Act] by reason of law could not be performed by a corporation."

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In adopting the Professional Corporation Act, the Legislature provided for the preservation of traditional ethical standards of persons performing professional services. See A.R.S. §§ 10-905, 10-907, 10-908 and 10-909.

In the interpretation of statutes, the intent of the Legislature is the principal factor. In State ex rel. Sullivan v. Burns, 51 Ariz. 384, 77 P.2d 215 (1938), the Court said that the primary canon of construction of statutes is that the Court give the law the meaning which the Legislature intended it to have. From the language contained in the Professional Corporation Act, there can be no doubt that the Legislature intended the provisions of the act to apply to licensed professional, including those licensed to practice dentistry.

To the extent that the Professional Corporation Act conflicts with A.R.S § 32-1262, the provisions of the Professional Corporation Act must prevail.

It is the universal rule of constitutional and statutory construction, so well known as to need no citations in support thereof, that a later enactment prevails over an earlier one of equal rank, insofar as the two are in conflict. Allison v. City of Phoenix, 44 Ariz. 66, 79, 33 P.2d 927 (1934).

However, to the extent that the Professional Corporation Act does not conflict with A.R.S. § 32-1262, A.R.S. § 32-1262 remains in full force and effect. In Redwill v. Superior Court, 43 Ariz. 68, 29 P.2d 475 (1934), the Court said, at 43 Ariz. 75:

"It is the general rule of construction that where there is a general statute dealing with a subject in comprehensive terms and another dealing with a part of the same subject in a more minute and definite manner, the two should be read together and harmonized if possible, so as to give full effect to the legislative intent."

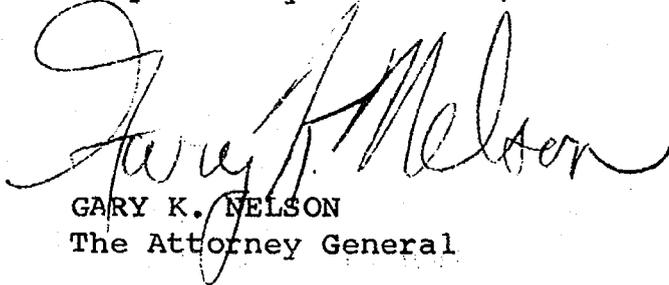
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Therefore, dentists may perform their services through a corporation and under the name of a corporation, but only if the corporation is organized under the Professional Corporation Act and satisfies all the requirements of the Professional Corporation Act.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Gary K. Nelson".

GARY K. NELSON  
The Attorney General

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