

Business Law Study Guide

What is a tort?

A tort is a civil wrong that is committed by one person against another, and for which the injured party has the right to sue for damages. Torts are generally classified as either intentional torts, negligence torts, or strict liability torts, depending on the nature of the wrong.

Intentional torts are when the defendant intentionally acted in a certain way that caused harm to the plaintiff. Examples of intentional torts include assault, battery, false imprisonment, and defamation.

Negligence torts are those in which the defendant's actions or lack of action resulted in harm to the plaintiff, even though the defendant did not intend to cause the harm. The key element of a negligence tort is the duty of care that the defendant owed to the plaintiff. Examples of negligence torts include slips and falls and car accidents.

Strict liability torts are those in which the defendant is held responsible for the harm caused to the plaintiff, regardless of whether the defendant was negligent or acted with intent. An example of a strict liability tort is selling a defective product.

Business Structures:

1. Sole proprietorship: A sole proprietorship is a type of business that is owned and operated by a single individual. It is the simplest and most common form of business organization. The owner is personally responsible for all aspects of the business, including debts, liabilities, and legal judgments.
2. Partnership: A partnership is a type of business in which two or more individuals (called partners) come together to operate a business. Partnerships can be either general partnerships or limited partnerships. In a general partnership, all partners are personally responsible for the debts, liabilities, and legal judgments of the business. In a limited partnership, only some partners are personally responsible for these items.
3. Limited liability company (LLC): An LLC is a type of business organization that combines elements of both a corporation and a partnership. Like a corporation, an LLC provides limited liability protection to its owners (called members). This means that the members are not personally responsible for the debts and liabilities of the business. However, like a partnership, an LLC is a pass-through tax entity, meaning that the business itself does not pay taxes on its profits. Instead, the profits are passed through to the members, who pay taxes on their personal income tax returns.

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**Rate A. Howell, John Robert Allison, N.
T. Henley**

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