

ARIZONA CODE OF JUDICIAL ADMINISTRATION
Proposal Cover Sheet

Part 1: Judicial Branch Administration
Chapter 3: Judicial Officers and Employees
Section 1-306: Tax Court Judges Pro Tempore and Commissioners

- 1. Effect of the proposal:** Administrative Order No. 90-01 contains qualifications for tax court commissioners and tax court judges pro tempore. The AO has been redrafted as an administrative code section and reorganized.
- 2. Significant new or changed provisions:** The only substantive change is the provision in subsection C that the presiding judge authorize completion of education requirements after appointment.
- 3. Committee actions and comments:** This code section will be presented for comment at the December 2007 Presiding Judges meeting. No other committee review was determined to be necessary.
- 4. Controversial issues:** None.
- 5. Recommendation:** Recommend approval of the code section.

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Part 1: Judicial Branch Administration
Chapter 3: Judicial Officers and Employees
Section 1-306: Tax Court Judges Pro Tempore and Commissioners

A. Qualifications for Tax Court Judges Pro Tempore. A tax court judge pro tempore shall meet the requirements in A.R.S. § 12-142 and, in addition, shall be:

1. An individual who has previously been appointed as a tax court commissioner by the presiding judge of Maricopa County in accordance with A.R.S. § 12-213; or,
2. An individual with not less than three years experience as an attorney with a practice predominantly in the area of taxation.

B. Qualifications for Tax Court Commissioners. A tax court commissioner shall meet the requirements in A.R.S. §§ 12-211(B) and 12-213(B) and, in addition, shall be:

1. An individual who has previously been appointed a tax court commissioner by the presiding judge of Maricopa County in accordance with A.R.S. § 12-213; or
2. An individual who has previously been appointed a court commissioner and who satisfies the education requirements in subsection C; or
3. An attorney with at least three years experience practicing predominantly in the area of taxation during the five years preceding the appointment; or
4. An attorney with at least three years of practice in Arizona who satisfies the education requirements in subsection C.

C. Education Requirements. As required in subsection B, individuals shall have completed a minimum of 30 hours of study in matters relating to state taxation in courses or conferences approved by the Committee on Judicial Education and Training, the State Bar of Arizona, or the Bar of any state prior to appointment or, if authorized by the presiding judge of the superior court, to the extent possible, within three years following appointment.