

IN THE SUPREME COURT OF THE STATE OF ARIZONA

In the Matter of:)	
)	
AMENDING ARIZONA CODE OF)	Administrative Order
JUDICIAL ADMINISTRATION § 1-306:)	<u>No. 2010 - 54</u>
TAX COURT JUDGES PRO TEMPORE)	(Affecting Administrative
AND COMMISSIONERS)	Order No. 2008-07)
_____)	

Pursuant to the Arizona Code of Judicial Administration § 1-201(E), the Chief Justice may adopt emergency administrative code proposals and technical changes in existing code sections by administrative order without prior distribution for comment and action by the Arizona Judicial Council.

Now, therefore, pursuant to Article VI, Section 3, of the Arizona Constitution,

IT IS ORDERED that Arizona Code of Judicial Administration § 1-306 is amended as indicated on the attached document. All other provisions of § 1-306 as adopted, remain unchanged and in effect.

Dated this 6th day of May, 2010.

REBECCA WHITE BERCH
Chief Justice

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

A. Purpose. This code section provides minimum standards of experience and education required for Tax Court judges pro tempore and commissioners as required by A.R.S. § 12-164.

~~**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.

1. Tax Court Judge Pro Tempore. A person appointed to perform the duties of a tax court judge pro tempore shall meet the qualifications of A.R.S. § 12-142 and, in addition, shall be:

- a. A former tax court commissioner; or,
- b. A former court commissioner who satisfies the education requirements in subsection C; or
- c. An attorney with education and experience practicing in the area of taxation during the five years preceding the appointment.

2. Tax Court Commissioner. A person appointed as a tax court commissioner to hear small claims cases as authorized by A.R.S. § 12-172(C) and Rule 96(a)(15), Rules of the Supreme Court shall meet the qualifications provided in A.R.S. § 12-213(B) and, in addition, shall be:

- a. An attorney who meets one of the additional qualifications of a judge pro tempore provided above; or
- b. An attorney with at least three years of practice in Arizona who satisfies the education requirements in subsection C.

~~**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.~~

1. Tax Court Judge Pro Tempore. A judge pro tempore assigned to tax cases other than small claims tax matters shall have completed a minimum of 20 hours of study in matters related to state or local taxation. The hours of study shall be completed prior to the appointment or, if authorized by the presiding judge of the superior court in Maricopa County, within three years following the appointment.
2. Tax Court Commissioner. A tax court commissioner shall have completed a minimum of three hours of study in matters relating to state or local taxation or shall have the minimum training required by and completed under the supervision of the presiding tax court judge.