

1 Joshua W. Carden, SBN 021698
2 JOSHUA CARDEN LAW FIRM, P.C.
3 16427 North Scottsdale Road, Suite 410
4 Scottsdale, AZ 85254
5 joshua@cardenlawfirm.com
6 (480) 454-1100
7 (480) 454-1101 (fax)

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IN THE SUPREME COURT
STATE OF ARIZONA

IN THE MATTER OF:

Supreme Court No. R-19-_____

PETITION TO AMEND RULE 2 OF THE
ARIZONA TAX COURT RULES OF
PRACTICE

PETITION

Pursuant to Rule 28, Rules of the Arizona Supreme Court, the under signed respectfully petitions this Court for a technical amendment to Rule 2 of the Arizona Tax Court Rules of Practice. The amendment would update an old cross-reference after the amendments to the Arizona Rules of Civil Procedure made effective January 1, 2017. A redline of the proposed amendment is attached as Exhibit A and a clean copy is attached as Exhibit B hereto.

Rationale

This is not a complicated amendment. The current Rule 2 of the Tax Court incorporates the Civil Rules, “with the exception of Rule 42(f).” As of January 1, 2017, the Civil Rules no longer contain a 42(f); the old 42(f) has now been renumbered 42.1. Rule 42.1 deals with the concept and procedure for changing judges as a matter of right – a process that this Court wisely kept out of the Tax Court rules. However, due to the renumbering of Rule 42(f) in 2017, the text of Rule 2 on its face no longer excludes the change of judge process. The proposed technical amendment will correct this problem.



