

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.

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.

C. Education Requirements.

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 taxation. The hours of study shall be completed prior to the appointment or, if authorized by the presiding judge of the superior court, 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.

Adopted by Administrative Order 2008-07, effective January 23, 2008. Amended by Administrative Order 2010-54, effective May 6, 2010.