

Supreme Court

STATE OF ARIZONA

402 ARIZONA STATE COURTS BUILDING
1501 WEST WASHINGTON STREET
PHOENIX, ARIZONA 85007-3231
TELEPHONE: (602) 452-3386

RACHELLE M. RESNICK
CLERK OF THE COURT

KATHLEEN E. KEMPLEY
CHIEF DEPUTY CLERK

September 6, 2007

RE: ARIZ.R.CIV.APP.P. & AZ TAX CT RULES OF PRACTICE
Arizona Supreme Court No. R-06-0030

GREETINGS:

The following action was taken by the Supreme Court of the State of Arizona on August 27, 2007, in regard to the above-referenced cause:

ORDERED: Petition for Adoption of Rule 28.1, Arizona Rules of Civil Appellate Procedure; Petition for Adoption of Rule 15.1, Arizona Tax Court Rules of Practice = ADOPTED, effective January 1, 2008.

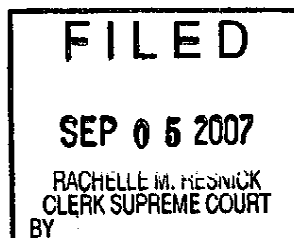
Rachelle M Resnick, Clerk

TO:

Hon Patrick Irvine, Chairperson, Tax Decision Distribution Committee
Final Rule Distribution List
cf

IN THE SUPREME COURT OF THE STATE OF ARIZONA

Supreme Court No. R-06-0030



ORDER ADDING NEW RULE 28.1, ARCAP, AND NEW RULE 15.1, Arizona Tax Court
Rules of Practice

IT IS ORDERED that new Rule 28.1, ARCAP, and new Rule 15.1, Arizona
Tax Court Rules of Practice, be adopted in accordance with attachment hereto, effective
as of January 1, 2008.

DATED in the City of Phoenix, Arizona at the Arizona Courts
Building, this 5th day of September, 2007.

For the Court:



RUTH V. MCGREGOR
Chief Justice

Arizona Rules of Civil Appellate Procedure

[New] Rule 28.1. Availability of Tax Memorandum Decisions.

(a) Tax Memorandum Decision. Tax Memorandum Decision, as defined in these rules, shall mean any memorandum decision as defined in Rule 28 of these rules that is a disposition of an appeal or a portion thereof that involves the imposition, assessment or collection of a tax, including all questions of law and fact relating to disputes about taxes, or the providing of tax decisions, and includes:

1. Actions arising under Arizona Revised Statutes, title 5, chapters 1, 2, 3 or 4, title 23, chapters 4 or 6 or title 20, 28, 42, 43 or 48,
2. Disputes between political subdivisions of this state regarding taxes, and
3. Appeals involving taxes imposed, assessed or collected by local jurisdictions.

(b) Availability. Within thirty days from the date of issuance, all Tax Memorandum Decisions issued by any Court that contain, in the discretion of the Court, substantive or significant procedural issues, shall be posted on the respective Court of Appeals or Supreme Court website in a manner that prominently indicates that the Tax Memorandum Decisions are not binding legal precedent and cannot be cited except as prescribed under Rule 28 of these rules.

(c) Length of Availability. Tax Memorandum Decisions shall remain posted on the respective Court website for three years from the date of issuance unless, in the sole discretion of the Court, a different length of time is appropriate.

Committee Comment

The addition of this new rule to address Tax Memorandum Decisions is intended to comply with A.R.S. § 42-2077(D). It is intended that Tax Memorandum Decisions, as defined in the amendment, include special actions, accelerated appeals, superior court decisions not issued by the Tax Court, direct appeals to the Court of Appeals, transferred appeals, certified questions from other courts and any other type of tax decision, notwithstanding the procedural methods of appeal. It is intended that the requirement to post Tax Memorandum Decisions on the respective Court websites applies to Divisions One and Two of the Court of Appeals and the Supreme Court.

Unlike other provisions of A.R.S. § 42-2077, the rule is not intended to require the Courts to provide copies of Tax Memorandum Decisions to any law libraries or the state library.

Arizona Tax Court Rules of Practice

[New] Rule 15.1. Distribution of Tax Decisions

- (a) The Tax Court shall post on its website those of its unpublished decisions which, in its sole discretion, it determines to involve substantive or significant issues of legal interpretation or procedure.
- (b) The Tax Court may, upon the request of either party or the judge or commissioner and at its sole discretion, post on its website an unpublished tax decision from any superior court of this state, including decisions arising under the Tax Court small claims procedure, A.R.S. § 12-172. The decision to post or not to post any decision under this subsection shall not be construed as endorsement or rejection by the Tax Court of such decision.
- (c) Unpublished decisions on the Tax Court website shall be posted in a manner that prominently indicates that they are not binding authority and are not legal precedent.
- (d) Unpublished decisions shall remain posted on the Tax Court website for three years from the date of issuance, unless the Tax Court in its sole discretion determines that a different length of time is appropriate.

Committee Comment

The addition of this new rule is intended to comply with A.R.S. § 42-2077(D). The committee does not read A.R.S. § 42-2077 to require, and this rule is not intended to require, the Tax Court to provide copies of any unpublished decisions posted pursuant to this rule to the state library or any law libraries. It is intended that unpublished decisions, as referred to in this rule include superior court tax decisions not issued by the Tax Court, Tax Court small claim cases and any other type of tax decision, including those written by a superior court