

IN THE SUPREME COURT OF THE STATE OF ARIZONA

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In the Matter of:	)	
	)	
ARIZONA CODE OF JUDICIAL	)	Administrative Order
ADMINISTRATION § 1-306:	)	<u>No. 2008 - 07</u>
TAX COURT JUDGES PRO TEMPORE	)	
AND COMMISSIONERS	)	
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The above captioned provision having come before the Arizona Judicial Council on December 5, 2007, and having been approved and recommended for adoption,

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

IT IS ORDERED that the above captioned provision, attached hereto, is adopted as a section of the Arizona Code of Judicial Administration.

Dated this 23rd day of January, 2008.

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RUTH V. MCGREGOR  
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. 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.