

REFERENCE TITLE: technical correction; tax judges; qualifications

State of Arizona
Senate
Fifty-fifth Legislature
Second Regular Session
2022

SB 1001

Introduced by
Senator Leach

AN ACT

AMENDING SECTION 12-164, ARIZONA REVISED STATUTES; RELATING TO THE TAX COURT.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 12-164, Arizona Revised Statutes, is amended to
3 read:

4 12-164. Qualifications and assignment of tax judge;
5 qualifications and appointments of judges pro
6 tempore and commissioners assigned to the tax court

7 A. A judge of the tax court shall be a superior court judge who has
8 been duly selected as provided by law and assigned to the tax court by the
9 presiding judge of the superior court in Maricopa county.

10 B. In addition to the qualifications prescribed by law for a
11 superior court judge, a judge of the tax court shall demonstrate a
12 willingness to specialize in tax cases and a willingness to serve as a tax
13 judge for at least two years or the remainder of ~~his~~ THE JUDGE'S current
14 term of office, whichever is less.

15 C. In addition to the qualifications set forth in section 12-142, a
16 judge pro tempore appointed to serve in the tax court by the chief justice
17 of the supreme court pursuant to section 12-141 shall qualify under
18 minimum standards of experience and education in tax law established by
19 the supreme court.

20 D. In addition to the qualifications set forth in section 12-211, a
21 court commissioner appointed to serve in the tax court by the presiding
22 judge of THE SUPERIOR COURT IN Maricopa county pursuant to section 12-213
23 shall qualify under minimum standards of experience and education in tax
24 law established by the supreme court.