

State of Arizona  
House of Representatives  
Forty-seventh Legislature  
Second Regular Session  
2006

# HOUSE BILL 2712

AN ACT

AMENDING SECTION 12-163, ARIZONA REVISED STATUTES; AMENDING TITLE 42, CHAPTER 2, ARTICLE 2, ARIZONA REVISED STATUTES, BY ADDING SECTION 42-2077; RELATING TO ADMINISTRATIVE AND JUDICIAL TAX DECISIONS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 12-163, Arizona Revised Statutes, is amended to  
3 read:

4 12-163. Assignment to tax court

5 A. Except as provided in subsection B of this section, if it appears  
6 from the pleadings or other pleadings filed with the superior court that an  
7 action involves the imposition, assessment or collection of a tax, including  
8 all questions of law and fact relating to disputes about taxes, **OR THE**  
9 **PROVIDING OF TAX DECISIONS**, arising under title 5, chapter 1, 2, 3 or 4,  
10 title 23, chapter 4 or 6 or title 20, 28, 42, 43 or 48, or disputes between  
11 political subdivisions of this state regarding taxes, except for criminal  
12 cases which involve any of the foregoing, the presiding judge of the superior  
13 court shall assign the action to the tax court. Actions involving appeals to  
14 the superior court concerning taxes imposed or collected by local  
15 jurisdictions shall also be assigned by the presiding judge to the tax court.

16 B. An action involving the imposition, assessment or collection of a  
17 tax, including questions of law or fact relating to a dispute about taxes,  
18 arising under title 42, chapters 11 through 16 may be filed in either the tax  
19 court or the superior court.

20 C. The supreme court shall adopt rules regarding the identification  
21 and assignment of actions to the tax court including a requirement that any  
22 action involving matters to be assigned to the tax court under subsection A  
23 of this section be identified as a tax court matter at the time of filing, by  
24 captioning the pleading "in the Arizona tax court".

25 D. If any order not amounting to a judgment has been entered by the  
26 superior court prior to assignment of the matter to the tax court, the tax  
27 court **may**, on application of any party or on its own motion within thirty  
28 days after the assignment, **MAY** reconsider any order so entered.

29 Sec. 2. Title 42, chapter 2, article 2, Arizona Revised Statutes, is  
30 amended by adding section 42-2077, to read:

31 42-2077. Distribution of tax decisions; definitions

32 A. BEGINNING OCTOBER 1, 2006, THE AGENCIES LISTED IN THIS SECTION  
33 SHALL PROVIDE TAX DECISIONS TO THE LAW LIBRARIES OF MARICOPA COUNTY, THE  
34 ARIZONA STATE UNIVERSITY COLLEGE OF LAW, THE UNIVERSITY OF ARIZONA COLLEGE OF  
35 LAW, THE STATE LAW LIBRARY AND THE ARIZONA STATE LIBRARY, ARCHIVES AND PUBLIC  
36 RECORDS AS FOLLOWS:

37 1. EACH REDACTED TAX DECISION ISSUED DURING THE PRECEDING CALENDAR  
38 QUARTER SHALL BE PROVIDED BY:

39 (a) THE DEPARTMENT OF REVENUE.

40 (b) THE OFFICE OF ADMINISTRATIVE HEARINGS.

41 (c) THE MUNICIPAL TAX HEARING OFFICE OR ANY OTHER CITY OR TOWN TAX  
42 HEARING OFFICE.

43 (d) THE DEPARTMENT OF ECONOMIC SECURITY.

44 (e) THE DEPARTMENT OF TRANSPORTATION.

1           2. EACH TAX DECISION ISSUED DURING THE PRECEDING CALENDAR QUARTER  
2 SHALL BE PROVIDED BY THE STATE BOARD OF TAX APPEALS.

3           B. AT THE SAME TIME AS THE DECISIONS ARE ISSUED PURSUANT TO SUBSECTION  
4 A, EACH AGENCY SHALL PUBLISH THE DECISIONS ON ITS OFFICIAL WEB SITE.

5           C. ANY PERSON MAY FILE AN ORIGINAL ACTION IN TAX COURT, OR IN SUPERIOR  
6 COURT IN ANY COUNTY AGAINST AN AGENCY LISTED IN SUBSECTION A, PARAGRAPHS 1  
7 AND 2, TO ENFORCE THIS SECTION.

8           D. THE SUPREME COURT SHALL ADOPT RULES TO ESTABLISH A PROCEDURE TO  
9 DISTRIBUTE TAX MEMORANDUM DECISIONS TO THE GENERAL PUBLIC AND DETERMINE WHAT  
10 MEMORANDUM DECISIONS ARE APPROPRIATE FOR DISTRIBUTION. A MEMORANDUM DECISION  
11 IS A WRITTEN DISPOSITION OF A MATTER BY A COURT IN THIS STATE THAT IS NOT  
12 INTENDED FOR PUBLICATION AS DEFINED BY RULE 28(2)(4) OF THE ARIZONA RULES OF  
13 CIVIL APPELLATE PROCEDURE.

14           E. FOR THE PURPOSES OF THIS SECTION:

15           1. "REDACTED TAX DECISION" MEANS A TAX DECISION THAT HAS THE NAME,  
16 IDENTIFICATION NUMBER AND ADDRESS OF THE TAXPAYER, THE AMOUNT OF TAX, PENALTY  
17 AND INTEREST IN DISPUTE AND OTHER INFORMATION THAT WILL ALLOW IDENTIFICATION  
18 OF THE TAXPAYER DELETED FROM THE TEXT OF THE DECISION.

19           2. "TAX" INCLUDES ANY TAX ARISING UNDER TITLE 5, CHAPTERS 1, 2, 3 AND  
20 4, TITLE 23, CHAPTERS 4 AND 6, TITLES 20, 28, 43 AND 48 AND THIS TITLE.

21           3. "TAX DECISION" MEANS A RULING, DECISION, OPINION, MINUTE ENTRY,  
22 UNDER ADVISEMENT RULING, MEMORANDUM DECISION OR ANY OTHER WRITTEN RESOLUTION  
23 OF A STATE, COUNTY OR MUNICIPAL TAX DISPUTE OR APPEAL THAT INVOLVES A  
24 SUBSTANTIVE OR SIGNIFICANT TECHNICAL OR PROCEDURAL ISSUE AND INCLUDES ACTIONS  
25 TAKEN BY:

26           (a) THE DEPARTMENT OF REVENUE HEARING OFFICER.

27           (b) THE OFFICE OF ADMINISTRATIVE HEARINGS.

28           (c) THE MUNICIPAL TAX HEARING OFFICER OR ANY OTHER CITY OR TOWN  
29 HEARING OFFICER.

30           (d) THE STATE BOARD OF TAX APPEALS.

31           (e) THE DEPARTMENT OF ECONOMIC SECURITY APPEALS BOARD.

32           (f) THE DEPARTMENT OF TRANSPORTATION.

33           Sec. 3. Compliance

34           If an agency listed in section 42-2077, Arizona Revised Statutes, as  
35 added by this act, does not have an official web site, it must obtain,  
36 establish and maintain a web site before January 1, 2008.