

CAVANAGH

STATE & LOCAL TAX

Arizona SALT Newsletter

In a memorandum decision in the recent [ADOR v. Smith](#) case, the Arizona Court of Appeals upheld a default judgment against a *pro se* litigant. The judgment stemmed from an administrative hearing officer's ruling that upheld ADOR's assessment of income tax, penalties, and interest that Ms. Smith failed to appeal. Finding that Ms. Smith failed to comply with the court's procedural rules, the court noted that it "hold[s] self-represented litigants to the same standard as attorneys and expect[s] them to make 'a bona fide and reasonably intelligent effort to comply with the [procedural] rules.'" To track developments relating to proposed Arizona tax legislation, please visit [this page](#) on [my website](#).

How do you feel about these developments?



James G. Busby, Jr.

Below you will find:

- Details re: my upcoming speaking engagements
- A way to connect with me on LinkedIn
- A link to my website with dozens of articles relating to Arizona SALT issues, my annual summaries of Arizona tax legislation, my previous Arizona SALT Newsletters, information about proposed Arizona SALT legislation, and more
- A way for others to join my e-mail list (**forward this now!**)

Please contact me with all of your Arizona SALT needs:

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**NASBTS
Annual Meeting**
October 16, 2026
Philadelphia, PA
*Noteworthy Developments in SALT
[Moderating]*



**IPT Rocky Mountain
SALT Workshop**
November 4, 2026
Colorado Springs, CO
Sales Taxation of Data Centers

ATRA Outlook Conference
November 13, 2026
Scottsdale, AZ
*Tax Compliance and
Litigation Update*



IPT Local Luncheon
December 3, 2026
Scottsdale, AZ
*Legislative Updates for Sales, Use,
Property, and Arizona Income Tax*

NYU Institute on SALT
December 14, 2026
New York, NY
*Digital Goods and Mixed
Service Transactions*



**Arizona Forum for
Improvement in Taxation**
January 21, 2027
Phoenix, AZ
Arizona's Speculative Builder Tax



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Updates on Arizona SALT Issues**



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