

CAVANAGH

STATE & LOCAL TAX

Arizona SALT Newsletter

In the [Stamper v. Scottsdale](#) case, Arizona's Court of Appeals recently held that Scottsdale Proposition 490, which authorized a special-purpose 0.15% sales and use tax for thirty years effective July 1, 2025, was not a referendum subject to Arizona's constitutional provision that requires a sixty percent supermajority to approve taxes via Arizona's constitutional referendum process. Rather, the court determined that Scottsdale's city council submitted Proposition 490 for voter approval under statutory authority, which did not implicate Arizona's constitutional restrictions on referenda.

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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**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



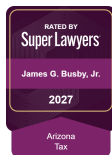
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