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STATE & LOCAL TAX

Arizona SALT Newsletter

Governor Hobbs recently signed [SB 1336](#), which Amended Arizona's Unclaimed Property Act to strike a list of items previously excluded from the definition of "property," including *de minimis* business-to-business and business-to-consumer balances, the property of persons who maintain business relationships with the holder, child support payments, and property that is referred to or evidenced by gift certificates, electronic gift cards, nonrefundable tickets, certificates evidencing property denominated in value other than a currency including prepaid phone cards, frequent flyer miles, stored value cards and merchandise points. To track other 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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**Arizona Tax
Conference**
August 13, 2026
Prescott, AZ
2026 Arizona Tax Legislation



Arizona Tax Workshop
August 28, 2026
Virtual from Phoenix, AZ
*2026 Arizona Tax Legislation &
Recent Arizona Tax Cases*

AZ State Bar Tax Section
September 8, 2026
Phoenix, AZ & Virtual
*What's New with Arizona
State and Local Taxes*

**National Association of
Tax Professionals**
September 22, 2026
Virtual from Phoenix, AZ
*New Arizona Tax Legislation, Cases,
and Tax-Related Ballot Measures*

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



Connect on LinkedIn



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**Join James' E-Mail List for Periodic
Updates on Arizona SALT Issues**



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