

CAVANAGH

STATE & LOCAL TAX

Arizona SALT Newsletter

ADOR recently issued an [unclaimed property ruling](#) that should pacify those concerned by the changes to Arizona's unclaimed property laws enacted under SB 1336 (which I addressed in [Arizona SALT Newsletter #62](#)). In its ruling, ADOR took the position that property that was not subject to Arizona's unclaimed property laws before SB 1336 will not become subject to such laws because of that act. Also, 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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**Arizona 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 Ballot Measures*

NASBTS Annual Meeting

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

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*



Connect on LinkedIn



Visit James' Website



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



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