



Job Description

Job Title: Attorney 3, Tax Policy	Job Code: AUN02349	Reports To: Manager, Tax Policy
Position Number/s: SRV000000154, SRV000000678, SRV000000517, SRV000000820, SRV000001495, SRV000001315		
Division/s: Taxpayer Services	Department Name/s: Tax Policy	Law Enforcement: No
Pay Schedule/Grade: AREG 22	FLSA Status: Exempt	EEO Class: Professionals
Prepared By: A McGhee/L Querard/ J Brown	Approved By: J Brown	Last Update: 11/16/23

Position Summary:

Provides legal advice and representation of the Department in Transaction Privilege Tax, Municipal Privilege Tax and Excise Tax. The attorney provides Department-wide legal support by researching, analyzing and interpreting tax-related statutes, rules, and case law; drafts information letters, private taxpayer rulings, notices, general rulings and procedures, and other documents as necessary; researches, analyzes, and prepares recommendations for new statutory changes to tax law, and drafts administrative rules regarding TPT and Excise Tax.

Supervision:

This position does not have direct reports.

Essential Functions:	% of Time	Essential/ Non-essential
<u>Legal Advice & Service Delivery</u> <ul style="list-style-type: none"> Prepares accurate appropriate responses to technical questions from the Department and other governmental agencies. Prepares information letters, taxpayer information rulings and private taxpayer rulings in response to the public for reliance by that person upon the Department's position or determination regarding transaction privilege tax, municipal privilege tax, excise tax. Drafts and processes administrative rule proposals, tax rulings, notices, procedures, and other documents as necessary on complex tax and legal matters for the Department and affected taxpayers to rely upon in taxability determinations Drafts proposed statutory language in order to implement desired changes to law Participates in drafting changes or updates to the department web pages as needed. 	55%	E 1, 2, 3, 4, 5
<u>Research, Analysis & Recommendations</u> <ul style="list-style-type: none"> Researches issues on technical matters for analysis, interpretation and possible alternative action Makes and provides accurate determinations, conclusions and policy recommendations. Reviews, analyzes, and interprets pending and new legislation in order to prepare guidelines, notices, summaries, policy recommendations, rulings and rules. 	10%	E 1, 2, 3, 5
<u>Agency Compliance</u> Remains current on all laws, regulations, policies, and best practices related to taxation through regular engagement in activities such as: self-directed research, conferring with other practitioners and technical experts; subscriptions to regulatory/legal/industry	10%	E 1, 2, 3, 5



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newsletters and briefs; membership industry associations and attendance at meetings/events; and or participation in training and others continuing education opportunities.		
Continuous Improvement <ul style="list-style-type: none"> Actively contributes to team and individual effectiveness through the following: - <ul style="list-style-type: none"> Attends staff meetings and huddles of work unit or district; and may cascade and track information as indicated Completes all required training in a timely manner. Participates in assigned work teams as appropriate. May complete periodic metrics, projects, huddle boards and reports as requested. Prepares for and actively participates in 1:1 coaching with supervisor Maximizes work processes and deliverables through lean principles within the Arizona Management System (AMS) Assists in the development of a structured approach to identifying and eliminating non-value- added process steps division-wide, and makes recommendations to integrate lean methods into the division's continuous improvement strategy. Champions and coordinates the development, implementation, maintenance and evaluation of Lean Principles and Projects for the division. 	20%	E 1, 2, 3, 5
Other duties as assigned	5%	NE

Requirements

Education & Experience

- Any combination that meets the knowledge, skills and abilities (KSA); typical ways KSAs are obtained may include but are not limited to: a relevant degree from an accredited college or university such as a Doctor of Jurisprudence degree (J.D.) training, coursework, and work experience relevant to the assignment.

Licenses & Certifications

- Valid license to practice law in the State of Arizona

Knowledge/Understanding

- Knowledge and understanding of Arizona Revised Statutes Title 42, administrative rules, Model City Tax Code, tax rulings, tax procedures and Departmental policies.
- Knowledge of general principles of law which relate to and impact upon tax issues.
- Knowledge of general principles of law relating to state and local tax Issues.
- Knowledge of state and Federal Statutes relating to tax matters, Supreme Court Rules of Procedure and sources of legal research of both case law and tax matters.
- Understanding of procedures involved in contested hearings and appeals to the Hearing Office, Office of Administrative Hearings and the Director.

Skills

- Superb verbal, written, and listening communication skills
- Strong proficiency in the English language and with business, legal, and professional writing
- Strong writing and editing skills



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- Effective organization and time management skills with the ability to manage multiple projects simultaneously and work in high-pressure situations
- Strong interpersonal skills and demeanor
- Strong computer research skills including Westlaw, RIA, and ALIS. Must be skilled in reading and comprehending complex laws and written documents.
- Proficient in the use of a PC in a Windows environment; in the use of the Internet; in the use of MS Office Applications such as Outlook, Word and Excel, PowerPoint; and in the use of Google Suite applications such as GMail, Sheets, Docs, and Drive.

Abilities

- Ability to clear a comprehensive background and clearance process that includes an Arizona tax compliance verification, and a criminal background check through the FBI via level one fingerprint clearance through the Arizona Department of Public Safety
- Ability to apply existing case law, statutes, and administrative rules to the facts; to research court cases, Arizona Revised Statutes, and Arizona Administrative Code; to write informative and persuasive briefs on complex issues of law and fact.
- Ability to concentrate on complex issues in a typical government work environment.
- Ability to work with a high degree of autonomy and also participate collaboratively as part of a team
- Ability to work in a confidential manner, ensuring information is shared with internal and external individuals in an appropriate manner
- Ability to understand and solve problems by applying advanced analytical skills to include collecting, integrating and analyzing all relevant data and information and reduced that information down to manageable components and/or charts, diagrams or graphs; identifying a number of solutions to complex problems integrating findings from several different disciplines, identifying and evaluating the various options developed and selects the most effective solution; identifying a number of solutions to the problem by identifying and evaluating the various options developed and selects the most effective solution.
- Willingness and ability to embody ADOR's core values of Do the Right Thing, Commit to Excellence, and Care About One Another

Additional Job Demands

- In the course of performing the essential duties one must be able to exert up to 20 pounds of force occasionally, and/or up to 10 pounds of force frequently, and/or a negligible amount of force constantly to move objects.
- No substantial exposure to adverse environmental conditions (such as in typical office or administrative work.)

Selective Preferences

- Experience with Transaction Privilege Tax, a plus.