



JAMES G. BUSBY

SENIOR MEMBER

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(602) 430-9433

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BIOGRAPHY

James G. Busby Jr. has spent more than 29 years concentrating on state and local tax issues, including income, luxury, tobacco, real, and personal property taxes, as well as state and city sales, use, gross receipts, transaction privilege, excise, and severance taxes. Mr. Busby worked as the Chief Auditor for the Transaction Privilege (Sales and Use Tax Division) of the Arizona Department of Revenue prior to going into private practice. In a wide range of tax matters, he has counseled and represented clients of all sizes and across various sectors. Mr. Busby served as the Department of Revenue's liaison to the Attorney General's office throughout his tenure there. He also participated in the Uniformity Committee, where he provided advice to the Director on matters pertaining to tax law. In his capacity as Chief Auditor, he oversaw the audit programs for sales, use and severance taxes in Arizona, including the Cities Program, which performed audits for 74 Arizona towns.

Mr. Busby was chosen by his peers for inclusion among the The Best Lawyers in America® for Tax Law and for Litigation and Controversy - Tax, is a Fellow of the American College of Tax Counsel, was recognized as a PHOENIX Magazine Top Lawyer in Tax Law, received the State Bar of Arizona Tax Law Section's 2024 Henry Tom Outstanding Tax Attorney Award (commonly known as the Tax Section's "Lifetime Achievement Award"), and is Martindale-Hubbell® AV Preeminent® Peer Review Rated™.

James lectures extensively on state and local tax topics. He co-authored Bloomberg's Arizona Corporate Income Tax Navigator, and he co-authored the chapter regarding the Judicial Review of Taxation in the Arizona Appellate Handbook published by the State Bar of Arizona. James also wrote a column relating to Arizona tax issues for State Tax Notes entitled SALT From My Saddle, and a column on state and local tax topics for the AZ CPA Magazine entitled A Dash of SALT.

Mr. Busby offers a variety of state and municipal tax services, such as amnesty and voluntary disclosure negotiations; assistance with disputes (audits, appeals, negotiations, and litigation); credits and incentives; private taxpayer rulings; state, county, and city taxes, including speculative builder taxes; tax policy assistance (review, analyze, and/or draft proposed legislation); tax reviews (reverse audits and refund claims); nexus studies, personalized in-house training; due diligence and planning for mergers and acquisitions as well as transactional analysis and strategic planning.

PRACTICE AREAS

- Tax

INDUSTRIES

- Franchise
- Healthcare
- Real Estate
- Real Estate Development
- REITs
- Restaurants
- Retail
- Shopping Centers

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EDUCATION

- **Arizona State University, College of Law**, Tempe, Arizona
 - J.D. - 1995
- **Arizona State University**, Tempe, Arizona
 - M.B.A. - 1994
 - Honors: Dean's Scholar
- **Brigham Young University**, Provo, Utah
 - B.A. - 1992
 - Honors: Leadership & Academic Scholarships
 - Major: Political Science

BAR ADMISSIONS

- Arizona, 1996
- Utah, 1997

HONORS

- The Best Lawyers in America for Tax Law and for Litigation and Controversy - Tax
- PHOENIX Magazine Top Lawyer in Tax Law

CERTIFIED LEGAL SPECIALTIES

- Certified Public Accountant

FRATERNITIES OR SORORITIES

- Pi Sigma Alpha

PAST OPINIONS

- Arizona Department of Revenue, Transaction Privilege (Sales) and Use Tax Division, Chief Auditor and Principal Tax Analyst

CLASSES & SEMINARS

- Arizona One-Day Tax Seminar, Institute for Professionals in Taxation, 1998
- National Sales Tax Symposium, Institute for Professionals in Taxation, 2000

PROFESSIONAL ASSOCIATIONS

- State Bar of Arizona, Tax Law Section, Past Chair
- State Bar of Arizona, Tax Law Section, Legislative Liaison
- State Bar of Utah, Member of Tax Section

- Arizona State Tax Issues, Lorman Education Services, 2001
- Fundamentals of Sales and Use Taxation in Arizona, Sterling Education Services, 2002
- Arizona Multi-State Taxation, Lorman Education Services, 2002, 2004
- Arizona Tax Update, Lorman Educational Services, 2002
- Arizona Sales and Use Tax Update, National Business Institute, 2001 - 2002
- Arizona Sales and Use Tax: A Beginner's Basic Course, Lorman Educational Services, 2001 - 2004
- Arizona Sales and Use Tax for Manufacturers, Lorman Educational Services, 2001 - 2003
- Arizona Sales and Use Tax, Lorman Education Services, 2003 - 2004
- Arizona Multi-State Income Taxation, National Business Institute, 2004
- Arizona Taxation, State Bar of Arizona, 2004
- Legislative Wrap-up, State Bar of Arizona, Tax Section, 2004
- Arizona Legislature's Property Tax Appeals Study Committee, Member
- Arizona Tax Research Association, Legislative and Practitioner Committees, Board Member and Member
- Arizona Society of Certified Public Accountants, Arizona Tax Liaison, Tax Legislative Committee, Past Member of Board of Directors
- Streamlined Sales Tax Business Advisory Council, Member
- Phoenix Tax Advisory Board, Member
- American College of Tax Counsel, Fellow since 2017

ARTICLES

- [The Annual Deadline for Filing Real Property Tax Appeals with the County Assessor is Coming Soon](#)
- [Update on Arizona's Electronic Filing and Payment Requirements](#)
- [Ways Arizona May Be Able to Improve Its Response to the Wayfair Decision \(Part Five\)](#)
- [Arizona's Wayfair Bill Compounds Burdens on Remote Sellers \(Part Four\)](#)
- [Arizona's Wayfair Bill Compounds Burdens on Remote Sellers – Pt. 3](#)
- [Arizona Wayfair Law Perpetuates Some State/City Differences – Pt. 2](#)
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- [Beware of Arizona's Local Speculative Builder Tax](#)
- [Are Arizona's Disputes Regarding the Expendables Issue Finally Over?](#)
- [SPECIAL EDITION — Arizona Postpones Key Sales Tax Reforms...Again!](#)
- [Arizona's Sometimes Stealth Use Tax Reporting Requirements](#)
- [How to Resolve Tax Liabilities Without Paying Penalties or Interest Under Arizona's Managed Audit Program](#)
- [Five Important Changes to Four Arizona Tax Credits](#)
- [Voluntary Disclosure: An Alternative to Arizona's Upcoming Amnesty Program](#)
- [Property Tax Relief Available to Qualifying Seniors, Widows, Widowers and Disabled Persons](#)
- [Five Important Limitations and Six Alternatives to Arizona's Amnesty Program](#)
- [Arizona is Increasing the Limits on Fee Awards in Tax Cases](#)
- [Arizona's Upcoming Amnesty Program](#)
- [The Transfer of Ownership Under the 2015 Amendments to Arizona's Sales Tax](#)

- [The Taxation of Contractors Under the 2016 Amendment to Arizona's Sales Tax Reform Laws](#)
- [Fundamentals of Nexus in Arizona: Municipal Sales Tax Nexus](#)
- [Fundamentals of Nexus in Arizona: Income Tax Nexus](#)
- [Fundamentals of Nexus in Arizona: Sales Tax Nexus](#)
- [Some Arizona Sales Tax Reforms Postponed Until Jan. 1, 2016](#)
- [Qualified Manufacturers are No Longer Subject to Arizona Sales Tax on Purchases of Electricity and Natural Gas](#)
- [Arizona's Sales Taxes on Proceeds From Leasing Real Property Apply to More Than Just Rent Payments](#)
- [How Arizona Sales Tax Reform Will Affect All Businesses Subject to Arizona Sales Tax](#)
- [How Arizona Sales Tax Reform Will Affect Contractors](#)
- [How Entire Classes of Taxpayers May Achieve Relief Under Arizona's Taxpayer Bill of Rights](#)
- [Arizona's Taxpayer Bill of Rights and Role of the Problem Resolution Officer](#)
- [The Statute of Limitations for Audit Assessments from the ADOR and Arizona Tax Refund Claims, and How to File an Arizona Tax Refund Claim](#)
- [How to Get Taxpayer-Specific Advice from the Arizona Department of Revenue](#)
- [For 2013, Arizona Allows a Bigger Instant Deduction, a Larger Subtraction, and More Income Tax Credits than Ever Before](#)
- [This Year More than Ever Before, Successful Real Property Tax Appeals May Yield Savings for Years to Come](#)
- [Arizona Legislature Expands Sales Tax Exemption for Leases of Real Property Between Affiliated Parties](#)
- [Transaction Privilege Tax Boot Camp](#)
- [Articles to post to our website—set 3 of 3—Summaries of AZ Tax Legislation](#)
- [Summary of 2021 Arizona Tax Legislation](#)
- [Summary of 2020 Arizona Tax Legislation](#)
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