

IC 33-26-2

Chapter 2. Tax Court Judge

IC 33-26-2-1

Judge

Sec. 1. The tax court consists of one (1) judge.

As added by P.L.98-2004, SEC.5.

IC 33-26-2-2

Qualifications of judge

Sec. 2. The judge of the tax court must:

- (1) be a citizen of Indiana; and
- (2) have been admitted to the practice of law in Indiana for a period of at least five (5) years.

As added by P.L.98-2004, SEC.5.

IC 33-26-2-3

Term of office; approval or rejection

Sec. 3. (a) The initial term of office of a person appointed to serve as the judge of the tax court begins on the effective date of that appointment and ends on the date of the next general election that follows the expiration of two (2) years from the effective date of that appointment.

(b) The tax court judge may be approved or rejected for an additional term or terms in the same manner as are the justices of the supreme court under IC 33-24-2.

As added by P.L.98-2004, SEC.5.

IC 33-26-2-4

Vacancy

Sec. 4. (a) Except as otherwise provided in this section, a vacancy on the tax court shall be filled as provided in IC 33-27.

(b) Before the expiration of the sixty (60) day period prescribed by IC 33-27-3-4, the governor shall:

- (1) appoint to the tax court one (1) of the three (3) persons initially nominated by the judicial nominating commission; or
- (2) reject all the persons initially nominated by the commission.

If the governor does reject all the nominees, the governor shall notify the chairman of the judicial nominating commission of that action. The commission shall then submit the nominations of three (3) new candidates to the governor not later than forty (40) days after receipt of the notice. The governor shall fill the vacancy on the tax court by appointing one (1) of the new candidates within sixty (60) days from the date the names of the new candidates are submitted by the commission.

As added by P.L.98-2004, SEC.5.

IC 33-26-2-5

Salary; expenses; full-time position

Sec. 5. (a) The judge of the tax court is entitled to an annual salary

equal to the annual salary provided in IC 33-38-5-8 to a judge of the court of appeals. In addition, the judge of the tax court is entitled to the following:

- (1) Reimbursement for traveling expenses and other expenses actually incurred in connection with the judge's duties, as provided in the state travel policies and procedures established by the Indiana department of administration and approved by the budget agency.
- (2) A subsistence allowance equal to the amount provided under IC 33-38-5-8 to a judge of the court of appeals who is not the chief judge of the court of appeals.
- (b) The judge of the tax court:
 - (1) shall devote full-time to judicial duties; and
 - (2) may not engage in the practice of law.
- (c) The state shall pay the annual salary prescribed in subsection (a) from the state general fund.
- (d) The state shall furnish an automobile to the judge of the state tax court.

As added by P.L.98-2004, SEC.5.

IC 33-26-2-6

Disqualification; judge pro tempore

Sec. 6. If the judge of the tax court is disqualified from hearing a case or is incapable of exercising judicial duties with respect to the case, the chief justice of the supreme court shall appoint a judge pro tempore to sit in place of the disqualified or absent judge.

As added by P.L.98-2004, SEC.5.