

## NOTICES OF SUBSTANTIVE POLICY STATEMENTS

The Administrative Procedure Act requires the publication of substantive policy statements issued by agencies (A.R.S.) § 41101(B)(14)). Substantive Policy Statements are written expressions which inform the general public of an agency's current approach to rule or regulation practice substantive policy statement does not include internal procedural documents which may only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties in accordance with A.R.S. Title 41.

### NOTICE OF SUBSTANTIVE POLICY STATEMENT

#### DEPARTMENT OF REVENUE

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Leasing of Agricultural Real Property; TPR 95-3

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

April 11, 1995

3. Summary of the contents of the substantive policy statement:

On or after July 17, 1993, leases of real property for agricultural purposes are not subject to transaction privilege tax if they lease no more than 3 agricultural properties. However, lessors of real property for agricultural purposes will be subject to tax if they have more than 3 agricultural properties for lease.

The lease of several parcels of agricultural land may constitute one lease if the separate parcels are managed as one economic unit and each parcel makes a functional contribution to the agricultural use of the property.

Additionally, on or after July 17, 1993, lessors of agricultural real property are not subject to tax if the lease or rental is between family members or entities in which 80% of the entity's members share a family relationship.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This ruling supersedes and updates Transaction Privilege Tax Ruling TPR 93-7 for periods after July 16, 1993.

5. The name, address, and telephone number of the person to whom questions about the substantive policy statement may be directed:

Name: Tax Research and Analysis Section  
Address: Department of Revenue  
1600 West Monroe  
Phoenix, Arizona 85007  
Telephone number: (602) 542-4672

6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:

Anyone wishing to obtain a copy of this document should call one of the following Phoenix telephone numbers, 255-3381 or 1-800-352-4090 (from within Arizona only), or write to:

Taxpayer Information and Assistance  
Department of Revenue  
P.O. Box 29086  
Phoenix, Arizona 85038

This information is also available on the electronic bulletin board system (BBS) at (602) 542-5557.

### NOTICE OF SUBSTANTIVE POLICY STATEMENT

#### DEPARTMENT OF REVENUE

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Consolidated Filing / Alaska Native Corporations; CTR 95-5

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2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:  
Issued: July 27, 1995  
Effective: July 13, 1995
3. Summary of the contents of the substantive policy statement:  
Those taxpayers who previously filed amended returns on a consolidated basis may amend those returns to expand the Arizona affiliated group by including the former members of the affiliated group, as defined in subsection Laws 1995, Ch. 31, § (1)(G)(1)(b) (S.B. 1058).
4. A statement as to whether the substantive policy statement is a new statement or a revision:  
This is a new statement.
5. The name, address, and telephone number of the person to whom questions about the substantive policy statement may be directed:  
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**NOTICE OF SUBSTANTIVE POLICY STATEMENT**  
**DEPARTMENT OF REVENUE**

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:  
Taxation of Drop Shipments/Third-party Sales; TPR 95-13
2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:  
August 3, 1995
3. Summary of the contents of the substantive policy statement:  
Addresses the taxability of Arizona parties involved in third-party drop shipments when the purchaser directs the seller to ship the tangible personal property directly to the purchaser's customer. Discusses the various exemptions that may apply to the transactions and the procedure for establishing such exemptions from tax.
4. A statement as to whether the substantive policy statement is a new statement or a revision:  
This is a new statement which supersedes and replaces G 91-8, "Guideline for Third-party Drop Shipments."
5. The name, address, and telephone number of the person to whom questions about the substantive policy statement may be directed:  
Name: Tax Research and Analysis Section  
Address: Department of Revenue  
1600 West Monroe  
Phoenix, Arizona 85007  
Telephone number: (602) 542-4672

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