

NOTICES OF RULEMAKING DOCKET OPENINGS

The Administrative Procedure Act (APA) requires the publication of Notices of Rulemaking Docket Opening whenever an agency opens a rulemaking docket to consider rulemaking. Under the APA effective January 1, 1995, agencies must submit a Notice of Rulemaking Docket Opening before beginning the formal rulemaking process.

NOTICE OF RULEMAKING DOCKET OPENING

DEPARTMENT OF REVENUE

1. **Title and its heading:** 15, Revenue
Chapter and its heading: 5, Department of Revenue - Transaction Privilege and Use Tax Section
Article and its heading: 13, Sales Tax - Publishing Classification
Section number: R15-5-1303 through R15-5-1305
2. **Subject matter of the proposed rules:**
The rules provide guidance in the application of transaction privilege tax to persons engaged in business under the publishing classification.
The agency docket number, if applicable:
Not applicable.
3. **A citation to all published notices relating to the proceeding:**
None published.
4. **Name and address of agency personnel with whom persons may communicate regarding the rule:**
Name: Holly Unck
Address: Tax Research and Analysis Section
Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007
Telephone Number: (602) 542-4672
Fax Number: (602) 542-4680
5. **The time during which written submissions may be made:**
To be published in the Notice of Proposed Rulemaking.
6. **A timetable for agency decisions or other action in the proceeding:**
Unknown.

NOTICE OF RULEMAKING DOCKET OPENING

DEPARTMENT OF REVENUE

1. **Title and its heading:** 15, Revenue
Chapter and its heading: 5, Department of Revenue - Transaction Privilege and Use Tax Section
Article and its heading: 14, Sales Tax - Railroads and Aircraft Classification
Section number: R15-5-1403 through R15-5-1405, R15-5-1407, and R15-5-1408
2. **Subject matter of the proposed rules:**
The rules provide guidance in the application of transaction privilege tax to persons engaged in business under the transporting classification.
The agency docket number, if applicable:
Not applicable.
3. **A citation to all published notices relating to the proceeding:**
None published.
4. **Name and address of agency personnel with whom persons may communicate regarding the rule:**
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5. **The time during which written submissions may be made:**
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6. **A timetable for agency decisions or other action in the proceeding:**
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DEPARTMENT OF REVENUE

1. **Title and its heading:** 15, Revenue
Chapter and its heading: 5, Department of Revenue - Transaction Privilege and Use Tax Section
Article and its heading: 15, Sales Tax - Rental of Personal Property Classification
Section number: R15-5-1502, R15-5-1503, R15-5-1506, R15-5-1507, R15-5-1512, and R15-5-1513
2. **Subject matter of the proposed rules:**
The rules provide guidance in the application of transaction privilege tax to persons engaged in the business of renting personal property.
The agency docket number, if applicable:
Not applicable.
3. **A citation to all published notices relating to the proceeding:**
None published.
4. **Name and address of agency personnel with whom persons may communicate regarding the rule:**
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DEPARTMENT OF REVENUE

1. **Title and its heading:** 15, Revenue
Chapter and its heading: 5, Department of Revenue - Transaction Privilege and Use Tax Section
Article and its heading: 16, Sales Tax - Rental of Real Property Classification
Section number: R15-5-1608, R15-5-1609, R15-5-1611, and R15-5-1612
2. **Subject matter of the proposed rules:**
The rules provide guidance in the application of transaction privilege tax to persons engaged in business under the commercial lease classification.
The agency docket number, if applicable:
Not applicable.
3. **A citation to all published notices relating to the proceeding:**
None published.
4. **Name and address of agency personnel with whom persons may communicate regarding the rule:**
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1. Title and its heading: 15, Revenue
Chapter and its heading: 5, Department of Revenue - Transaction Privilege and Use Tax Section
Article and its heading: 17, Sales Tax - Restaurants and Bars Classifications
Section number: R5-5-1704 through R15-5-1709
2. Subject matter of the proposed rules:
The rules provide guidance in the application of transaction privilege tax to persons engaged in business under the restaurant classification.
- The agency docket number, if applicable:
Not applicable.
3. A citation to all published notices relating to the proceeding:
None published.
4. Name and address of agency personnel with whom persons may communicate regarding the rule:
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6. A timetable for agency decisions or other action in the proceeding:
Unknown.

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DEPARTMENT OF REVENUE

1. Title and its heading: 15, Revenue
Chapter and its heading: 5, Department of Revenue - Transaction Privilege and Use Tax Section
Article and its heading: 18.1, Sales of Food
Section number: R15-5-1860 and R15-5-1862
2. Subject matter of the proposed rules:
The rules provide guidance in the application of transaction privilege tax to persons engaged in the business of selling food.
- The agency docket number, if applicable:
Not applicable.
3. A citation to all published notices relating to the proceeding:
None published.
4. Name and address of agency personnel with whom persons may communicate regarding the rule:
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1. **Title and its heading:** 15, Revenue
Chapter and its heading: 5, Department of Revenue - Transaction Privilege and Use Tax Section
Article and its heading: 21, Sales Tax - Utilities Classification
Section number: R5-15-2104 through R15-5-2108 and R15-5-2110.
2. **Subject matter of the proposed rules:**
The rules provide guidance in the application of transaction privilege tax to persons engaged in business under the utilities classification.
The agency docket number, if applicable:
Not applicable.
3. **A citation to all published notices relating to the proceeding:**
None published.
4. **Name and address of agency personnel with whom persons may communicate regarding the rule:**
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1. **Title and its heading:** 15, Revenue
Chapter and its heading: 5, Department of Revenue - Transaction Privilege and Use Tax Section
Article and its heading: 22, Sales Tax - Administration
Section number: R15-5-2215, R15-5-2221, and R15-5-2241
2. **Subject matter of the proposed rules:**
The rules provide guidance in the administration of the transaction privilege tax.
The agency docket number, if applicable:
Not applicable.
3. **A citation to all published notices relating to the proceeding:**
None published.
4. **Name and address of agency personnel with whom persons may communicate regarding the rule:**
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1. **Title and its heading:** 15, Revenue
Chapter and its heading: 5, Department of Revenue - Transaction Privilege and Use Tax Section
Article and its heading: 23, Use Tax
Section number: R15-5-2302, R15-5-2303, R15-5-2305 through R15-5-2308, R15-5-2310, R15-5-2320, and R15-5-2321
2. **Subject matter of the proposed rules:**
The rules provide guidance in the application of the use tax to purchases of tangible personal property which is stored, used, or consumed in Arizona.

The agency docket number, if applicable:
Not applicable.
3. **A citation to all published notices relating to the proceeding:**
None published.
4. **Name and address of agency personnel with whom persons may communicate regarding the rule:**
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