

## NOTICES OF AGENCY GUIDANCE DOCUMENTS

The Administrative Procedure Act requires the identification and publication of a summary of agency guidance documents (A.R.S. § 41-1013(B)(14)).

### NOTICE OF AGENCY GUIDANCE DOCUMENT

#### DEPARTMENT OF REVENUE

1. **Title of the guidance document and the guidance document number by which the document is referenced:**  
Transaction Privilege Tax Procedure, TPP 95-4. The exemption from transaction privilege tax under the prime contracting classification for sales and installation of groundwater monitoring wells and for soil remediation activities.
2. **Date of the publication of the guidance document and the effective date of the document if different from the publication date**  
December 20, 1995
3. **Summary of the contents of the guidance document:**  
Laws 1995, Ch. 276, provided an exemption under the prime contracting classification for the sale and installation of groundwater monitoring wells and for soil remediation activities outlined in the law. The effective date of the provision was July 13, 1995. However, this exemption applies retroactively to January 1, 1987. This exemption only applies for purposes of state transaction privilege and county excise taxes.  
  
A contractor who paid transaction privilege tax under the prime contracting classification between January 1, 1987, and July 13, 1995, on activities which are now exempt under this legislation may receive a refund of those taxes. In order to receive a refund the taxpayer must provide proof to the department that the following conditions have been met.  
  
The taxpayer requesting the refund must return the refund to the person who ultimately paid the consultant's or contractor's fee. Additionally, any interest paid by the department on the tax refund must also be returned to the person who ultimately paid the consultant's or contractor's fee.  
  
Transaction privilege tax must have been paid on the sale or use tax must have been paid on the purchase of the tangible personal property incorporated into the projects.
4. **A statement as to whether the guidance document is a new document or a revision:**  
This is a new document.
5. **The name, address, and telephone number of the person to whom questions and comments about the guidance document 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 guidance document and the costs for obtaining the document:**  
Anyone wishing to obtain a copy of this document should call 1 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.