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 REAL ESTATE

1. **Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
   Agency Responsibility to Verify Listing Information (NO. 03)

2. **Date the substantive policy statement was issued and the effective date of the policy statement if different form the issuance date:**
   January 1994

3. **Summary of the contents of the substantive policy statement:**
   This policy describes the Department's position with respect to efforts by a licensee to verify information in a transaction.

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

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

Name:	Cindy Wilkinson
Address:	Department of Real Estate 2910 North 44th Street Phoenix, Arizona 85018
Telephone Number:	(602) 468-1414, ext. 135

6. **Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**
   A copy of a substantive policy statement is available from the Department for 50¢ per page copying charge.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REAL ESTATE

1. **Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
   Continuing Education Waiver (NO. 07)

2. **Date the substantive policy statement was issued and the effective date of the policy statement if different form the issuance date:**
   June 1993

3. **Summary of the contents of the substantive policy statement:**
   This policy describes the circumstances and grounds under which a waiver or conditional waiver of attendance at classes required for license renewal may be granted.

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

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

Name:	Cindy Wilkinson
Address:	Department of Real Estate 2910 North 44th Street Phoenix, Arizona 85018
Telephone Number:	(602) 468-1414, ext. 135

6. **Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**
   A copy of a substantive policy statement is available from the Department for 50¢ per page copying charge.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REAL ESTATE

1. **Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
   Qualifications for approval as real estate instructor (NO. 23)
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different form the issuance date:**
   January 1996
3. **Summary of the contents of the substantive policy statement:**
   This policy describes acceptable education and/or experience and related qualifications for those desiring to teach real estate courses on specific topics.
4. **A statement as to whether the substantive policy statement is a new statement or a revision:**
   Revision.
5. **The name, address, and telephone number of the person to whom questions about the substantive policy statement may be directed:**

Name:	Cindy Wilkinson
Address:	Department of Real Estate 2910 North 44th Street Phoenix, Arizona 85018
Telephone Number:	(602) 468-1414, ext. 135

6. **Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**
   A copy of a substantive policy statement is available from the Department for 50¢ per page copying charge.

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:**
   Transaction Privilege Tax Ruling, TPR 95-4. The taxation of the lease of converter boxes, remote controls, and other equipment by cable television systems and microwave television transmission systems to their subscribers.
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different form the issuance date:**
   January 5, 1996
3. **Summary of the contents of the substantive policy statement:**
   Converter boxes and remote controls are part of a cable television system or a microwave television transmission system. Therefore, the gross income derived from the lease or rental of converters, remote controls, or related equipment by a cable company to its subscribers for access to the cable system is not subject to tax under the personal property rental classification.

   Converter boxes, remote control, or related equipment sold to, or purchased by, cable television or microwave television transmission companies are subject to transaction privilege or use tax.
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:**

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 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.

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:**
   Transaction Privilege Tax Ruling, TPR 95-20. The imposition of transaction privilege tax on sales and leases of new agricultural equipment under the retail classification and the personal property rental classification.

2. **Date the substantive policy statement was issued and the effective date of the policy statement if different form the issuance date:**
   December 20, 1995

3. **Summary of the contents of the substantive policy statement:**
   Under the retail classification, the gross proceeds from the sale of new agricultural machinery or equipment are exempt from tax. "New" agricultural machinery and equipment is that which has never been sold at retail. in addition, agricultural machinery and equipment which has never been sold at retail but has been leased for an aggregate period of less than 2 years is considered to be new and qualifies for the exemption. However, machinery and equipment which has been previously sold at retail which has been leased for a period of 2 years or more is used equipment and is not exempt from transaction privilege tax under the retail classification.

   Rentals or leases of agricultural machinery and equipment for a period of 2 years or more are exempt from tax under the personal property rental classification.

4. **A statement as to whether the substantive policy statement is a new statement or a revision:**
   This statement is a revision of TPR 93-8

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 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.

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:**
   Transaction Privilege Tax Ruling, TPR 95-21. Elements necessary to establish a valid agreement for purposes of the Arizona transaction privilege tax under the prime contracting classification.

2. **Date the substantive policy statement was issued and the effective date of the policy statement if different form the issuance date:**
   December 20, 1995

3. **Summary of the contents of the substantive policy statement:**
   A valid agency agreement, for purposes of the exclusions provided in A.A.C. R15-5-608(C) and R15-5-629(B) must be a written agreement which manifests the intent to create an agency relationship. If separate from the construction agreement, the agency agreement must be dated and signed by both principal and agent. The agreement must vest in the agent the authority to make purchases on behalf of the principal (i.e., to bind the principal) and must reserve to the principal the right to control or direct the manner by which such purchases are made. An agency agreement may be for all purchases of materials and supplies used on the project or for items specifically designated in the agreement. Additionally, no other provisions of the construction agreement may negate or modify the provisions of the agency agreement.

   An agency agreement cannot be entered into retroactively. Therefore, only purchases made on behalf of the principal after the agency agreement has been entered into may be excluded from the tax base under the prime contracting classification. Purchases made prior to the date an agency agreement was entered into may not be deducted from the tax base.

   For a valid agency to exist, there must be an agreement which establishes the essential elements of an agency relationship and which is substantiated by conduct of the parties consistent with the agreement.

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:**

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 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.