

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 AGENCY SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF ENVIRONMENTAL QUALITY

1. **Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
Risk Assessment Guidelines for Underground Storage Tank Sites
SPD10-1-96 P.3-90
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
August 15, 1995
3. **Summary of the contents of the substantive policy statement:**
Owners and operators are responsible for performing corrective actions at leaking underground storage tank (LUST) sites. The extent of remediation is based on contaminant concentration levels that provide for adequate protection of human health and the environment. Specifically, the Department of Environmental Quality (ADEQ) considers risk assessment as a remediation option for petroleum hydrocarbon contaminated soils. In doing so, the direct application of risk assessment at LUST sites is not regarded as an alternative to conducting adequate site investigation and characterization. Thus, the full extent and degree of soil contamination must be defined. In most difficult cases, such a definition may not be to "non-detect", so long as the mandated site assessment demonstrates an apparent lack of groundwater contamination. This document outlines the guidelines for performing risk assessment for performing risk assessment at LUST sites. It is divided into 2 parts:
 - a) **Risk assessment screen (RAS):** The RAS essentially provides basis for assessing the risk due to exposure by controlled and uncontrolled sources, based on very conservative risk estimates. The screen also provides a mechanism for assessing potential impact to groundwater, adapting the **California Leaking Underground Fuel Tank (LUFT) Field Manual** fate and transport model. In order for risk assessment to be performed and accepted as a corrective action option, the screen must therefore demonstrate that groundwater will not be affected by the residual soil contamination.
 - b) **Complete risk assessment (CRS):** If the risk assessment screen determines that risk is acceptable under the prevailing site-specific conditions and assumptions, then the risk assessment can be considered complete and a report summarizing the details of the risk evaluation may be submitted to the ADEQ for site-closure consideration. Those sites that fail this initial screening test, have the option of pursuing active remediation or perform a full-blown risk evaluation. This complete risk assessment (CRA) focuses on i) exposure assessment, identifying exposure pathways and human intake sources ii) toxicity assessment, evaluating dose response data for target compounds of concern; iii) risk characterization, summarizing all real and/or potential, site-specific health risks associated with the contamination.
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 and comments about the substantive policy statement may be directed:**
Name: Jerry Smit
Address: Deputy Section Manager
3033 North Central
Phoenix, Arizona 85012
Telephone: (602) 207-4845
6. **Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**
Copies of this policy document are available at a cost of 25¢/page from the ADEQ Reception Desk, 3033 North Central Avenue, Phoenix, Arizona 85012.

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NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:
Transaction Privilege Tax Exemption for Motor Vehicle Dealers' Documentation Fees; TPR 97-1
2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:
January 23, 1997
3. Summary of the contents of the substantive policy statement:
The transaction privilege tax does not apply to documentation fees charged by a motor vehicle dealer for preparing and processing the required documents to obtain title and registration of the vehicle on behalf of the purchaser.
4. A statement as to whether the substantive policy statement is a new statement or a revision:
This a new statement.
5. The name, address, and telephone number of the person to whom questions and comments 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: (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 (602) 255-2060 (1-800-843-7196 Arizona only), or write to:
Taxpayer Information and Assistance
Department of Revenue
P.O. Box 29086
Phoenix, Arizona 85038-9086
This information is also available on the electronic bulletin board system (BBS) at (602) 542-5557.

NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:
Procedure for Calculating Credit for Taxes Paid to Another State or Country by Arizona Resident Individuals; ITP 97-1
2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:
January 21, 1997
3. Summary of the contents of the substantive policy statement:
Provides guidance with respect to determining the amounts required to be entered as: 1) total income subject to tax in both Arizona and the other state or country; 2) entire income upon which Arizona income tax is imposed; and 3) entire income upon which the other state's or country's income tax is imposed.
4. A statement as to whether the substantive policy statement is a new statement or a revision:
This guidance document supersedes Arizona Individual Income Tax Procedure ITP 95-2.
5. The name, address, and telephone number of the person to whom questions and comments 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: (602) 542-4672

Arizona Administrative Register
Notices of Substantive Policy Statements

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 (602) 255-3381 (1-800-352-4090 Arizona only), or write to:

Taxpayer Information and Assistance
Department of Revenue
P.O. Box 29086
Phoenix, Arizona 85038-9086

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