

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:**
Transaction Privilege Tax Exemption Under the Transporting Classification for Persons who Have Paid the Motor Carrier Tax, the Motor Carrier Fee or the Light Motor Vehicle Fee, TPR 97-4.
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
October 3, 1997
3. **Summary of the contents of the substantive policy statement:**
Transporting for hire by motor vehicles which are subject to the motor carrier tax or the motor carrier fee, and effective January 1, 1998, the light motor vehicle fee, is not subject to transaction privilege tax.
4. **A statement as to whether the substantive policy statement is a new statement or a revision:**
This substantive policy statement supersedes and rescinds Arizona Transaction Privilege Tax Ruling TPR 94-6.
5. **The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**
Address: Tax Research and Analysis Section
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 (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 and on the web site at <http://www.state.az.us/rev-enue>.