

NOTICES OF GUIDANCE DOCUMENTS

The Administrative Procedure Act requires the publication of guidance documents and substantive policy statements issued by agencies (A.R.S.) § 41-1013(B)(14)). Substantive policy statements and guidance documents are written expressions which inform the general public of an agency's current approach to rule or regulation practice. A substantive policy statements 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 GUIDANCE DOCUMENT

DEPARTMENT OF REVENUE

- Title of the guidance document and the guidance document number by which the document is referenced:**
Procedure for Recognition of Exempt Status of I. A Qualifying Hospital; or II. A Qualifying Health Care Organization; or III. A Qualifying Community Health Center; or IV. Rehabilitation Programs for Mentally or Physically Handicapped Persons, TPP 99-5
- Date of the publication of the guidance document and the effective date of the document if different from the publication or issuance date:**
July 29, 1999
- Summary of the contents of the guidance document:**
This procedure gives information concerning the exemptions available from the transaction privilege tax and use tax for organizations recognized annually by the Department as exempt from tax under certain specific business activities.
- A statement as to whether the guidance document is a new document or a revision:**
This guidance document supersedes Arizona Transaction Privilege Tax Procedure TPP 93-3.
- The name, address, and telephone number of the person to whom questions and comments about the guidance document may be directed:**
Tax Research & Analysis Section
Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007
(602) 542-4672
- Information about where a person may obtain a copy of the guidance document and the costs for obtaining the document:**
Tax Research & Analysis Section
Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007
(602) 542-4672

NOTICE OF AGENCY GUIDANCE DOCUMENTS

DEPARTMENT OF REVENUE

- Title of the guidance document and the guidance document number by which the document is referenced:**
Procedure for Requesting Refunds Under Laws 1999, Chapter 87, TPP 99-6
- Date of the publication of the guidance document and the effective date of the document if different from the publication or issuance date:**
July 29, 1999
- Summary of the contents of the guidance document:**
This procedure provides guidance to taxpayers requesting a refund of taxes paid that is available under the retroactive provisions enacted under Senate Bill 1245 during the 1999 legislative session.
- A statement as to whether the guidance document is a new document or a revision:**
This is a new guidance document.

Arizona Administrative Register
Notices of Guidance Documents

5. **The name, address, and telephone number of the person to whom questions and comments about the guidance document may be directed:**

Tax Research & Analysis Section
Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007

(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 (602) 255-2060 (1-800-843-7196 Nationwide), or write to:

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

This information is also available by visiting our web site at <http://www.revenue.state.az.us>.

NOTICE OF AGENCY GUIDANCE DOCUMENTS
DEPARTMENT OF REVENUE

1. **Title of the guidance document and the guidance document number by which the document is referenced:**

Procedure for Requesting Refunds Under Laws 1999, Chapter 2, Senate Bill 1002, 44th Legislature, Second Special Session, TPP 99-7

2. **Date of the publication of the guidance document and the effective date of the document if different from the publication or issuance date:**

July 29, 1999

3. **Summary of the contents of the guidance document:**

Provides guidance to taxpayers requesting a refund of transaction privilege taxes paid that is available under the retroactive provisions regarding the transient lodging, amusement, and transporting transaction privilege tax classifications enacted under SB 1002 during the second special session of the 1999 Legislature.

4. **A statement as to whether the guidance document is a new document or a revision:**

This is a new guidance document.

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DEPARTMENT OF REVENUE

1. **Title of the guidance document and the guidance document number by which the document is referenced:**
Procedure for Requesting Refunds Under Laws 1999, Chapter 153, 44th Legislature, TPP 99-8
2. **Date of the publication of the guidance document and the effective date of the document if different from the publication or issuance date:**
July 29, 1999
3. **Summary of the contents of the guidance document:**
Provides guidance to taxpayers requesting a refund of transaction privilege and/or use taxes paid that is available under the retroactive provisions regarding expendable materials enacted under HB 2395 during the 1999 legislative session.
4. **A statement as to whether the guidance document is a new document or a revision:**
This is a new guidance document.
5. **The name, address, and telephone number of the person to whom questions and comments about the guidance document may be directed:**
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