

## NOTICES OF SUBSTANTIVE POLICY STATEMENTS

The Administrative Procedure Act requires the publication of substantive policy statements issued by agencies (A.R.S. § 41-101(B)(14)). Substantive policy statements are written expressions which inform the general public of an agency's current approach to rule or regulation practice. A 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 REVENUE

1. **Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**  
Sales/Purchases of Natural Gas or Liquefied Petroleum Gas; TPR 99-9
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**  
October 22, 1999.
3. **Summary of the contents of the substantive policy statement:**  
Natural gas and liquefied petroleum gas used to propel a motor vehicle are exempt from transaction privilege tax, use tax and municipal tax.
4. **A statement as to whether the substantive policy statement is a new statement or a revision:**  
This policy statement supersedes and rescinds Arizona Transaction Privilege Tax Ruling TPR 95-19.
5. **The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**  
Tax Research & Analysis Section  
Department of Revenue  
1600 W. Monroe  
Phoenix, AZ 85007  
(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 Nationwide), or write to:  
  
Taxpayer Information and Assistance  
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>.