

## NOTICES OF SUBSTANTIVE POLICY STATEMENTS

The Administrative Procedure Act requires the publication of substantive policy statements issued by agencies (A.R.S. § 41-1013(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. Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**

Sales and Leases of Tangible Personal Property to Nonprofit Organizations Serving Free Meals to the Needy and Indigent, TPR 00-4

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

December 6, 2000

**3. Summary of the contents of the substantive policy statement:**

This ruling addresses the general requirements for exempt sales and leases of tangible personal property to "a non-profit charitable organization that has qualified under § 501(c)(3) of the internal revenue code and that regularly serves meals to the needy and indigent on a continuing basis at no cost."

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

This statement supersedes and rescinds Arizona Transaction Privilege Tax Ruling TPR 94-10. This statement provides additional clarification as to the organizations that qualify for exemption.

**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  
Arizona Department of Revenue  
1600 West 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 (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>.