

## 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 INSURANCE

- 1. Title of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**  
2001 Arizona Insurance Laws (Regulatory Bulletin 2001-3)
- 2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**  
May 23, 2001
- 3. Summary of the contents of the substantive policy statement:**  
This bulletin summarizes the major pieces of newly enacted legislation affecting the Insurance Department, its licensees, and insurance consumers.
- 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: Vista Thompson Brown  
Address: Arizona Department of Insurance  
2910 N. 44th Street, Suite 210  
Phoenix, AZ 85018  
Telephone: (602) 912-8456  
Fax: (602) 912-8452
- 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 may be obtained from the Internet at [www.state.az.us/id](http://www.state.az.us/id) or from the person listed in item #5 for 25 cents per page.

### NOTICE OF SUBSTANTIVE POLICY STATEMENT

#### DEPARTMENT OF REVENUE

- 1. Title of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**  
Taxation of Activities Performed by Lawn, Garden, or Tree Maintenance Businesses, TPR 01-1
- 2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**  
May 15, 2001
- 3. Summary of the contents of the substantive policy statement:**  
Provides guidance as to which lawn, garden, or tree maintenance activities are considered taxable prime contracting projects or taxable retail sales. Also describes and lists nontaxable service activities.
- 4. A statement as to whether the substantive policy statement is a new statement or a revision:**  
This is a new statement.

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**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 and Analysis Section  
Arizona 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 (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 SUBSTANTIVE POLICY STATEMENT**

**DEPARTMENT OF REVENUE**

**1. Title of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**

How Does a Taxpayer Filing an Arizona Corporate Income Tax Return Determine Whether Computer Software is Included in the Property Factor, CTR 01-2.

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

May 1, 2001

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

Provides guidelines for inclusion of computer software in the property factor.

**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:**

Tax Research and Analysis Section  
Arizona 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) 255-3381 (1-800-352-4090 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 SUBSTANTIVE POLICY STATEMENT

### DEPARTMENT OF REVENUE

- 1. Title of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**  
Does a Federal Tax-Free I.R.C. § 351(a) Reorganization Affect the Arizona Unitary Determination of the Affiliated Companies, CTR 01-1.
- 2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**  
May 2, 2001
- 3. Summary of the contents of the substantive policy statement:**  
Provides that an I.R.C. § 351 reorganization that transfers part of a unitary business into a separate affiliated corporation will not preclude the inclusion of that corporation in a unitary combined return.
- 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:**  
Tax Research and Analysis Section  
Arizona 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) 255-3381 (1-800-352-4090 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 SUBSTANTIVE POLICY STATEMENT

### OFFICE OF ADMINISTRATIVE HEARINGS

- 1. Title of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**  
"Inapplicability of A.A.C. R2-19-107 in computing statutory time limits of A.R.S. § 41-1092 et seq.", Reference Number PS-2.0
- 2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**  
May 25, 2001
- 3. Summary of the contents of the substantive policy statement:**  
Inapplicability of A.A.C. R2-19-107 in computing statutory time limits of A.R.S. § 41-1092 et seq.
- 4. A statement as to whether the substantive policy statement is a new statement or a revision:**  
The substantive policy statement is new.
- 5. The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**  
Name: Cliff J. Vanell  
  
Address: 1400 W. Washington, Suite 101  
Phoenix, AZ 85007  
  
Telephone: (602) 542-9826

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**Notices of Substantive Policy Statements**

Fax: (602) 542-9858

**6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**

The substantive policy statement may be obtained free of charge at [www.azoah.com/Substantive2.htm](http://www.azoah.com/Substantive2.htm). Interested parties may also obtain a free copy by writing the Office of Administrative Hearings, 1400 W. Washington, Suite 101, Phoenix, AZ 85007. In addition, parties may review the substantive policy statement at 1400 W. Washington, Suite 101, Phoenix, AZ 85007.