

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 statements are advisory only. A substantive policy statement does not include internal procedural documents that only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules made in accordance with the Arizona Administrative Procedure Act. If you believe that a substantive policy statement does impose additional requirements or penalties on regulated parties you may petition the agency under A.R.S. § 41-1033 for a review of the statement.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

BOARD OF BEHAVIORAL HEALTH EXAMINERS

[R07-317]

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

Supervised work experience and qualifying clinical supervision requirements for licensure; #2007-01

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

June 1, 2007

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

This statement addresses the Board's interpretation of A.C.A. rules R4-6-403(A), R4-6-503(A), R4-6-603, R4-6-705(A) and (B), R4-6-404(A) and (C), R4-6-504(A) and (C), R4-6-604(A) and (C), R4-6-706(A) and (C) and directs that the Social Work Credentialing Committee, the Counseling Credentialing Committee, the Substance Abuse Credentialing Committee, and the Marriage and Family Therapy Credentialing Committee will only accept supervised work experience if the applicant was receiving qualifying clinical supervision hours on a continuous basis throughout the time span covered by the supervised work experience.

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 and address of the person to whom questions and comments about the substantive policy statement may be directed:

Name: Board of Behavioral Health Examiners

Address: 3443 N. Central Ave., Ste. 1700
Phoenix, AZ 85012

Telephone: (602) 542-1882

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) 542-1882 or write to:
Board of Behavioral Health Examiners
3443 N. Central Ave., Ste. 1700
Phoenix, AZ 85012

This information is also available by visiting the Board's web site at www.bbhe.state.az.us.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

[R07-315]

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

Taxation of Charges for Goods, Services or Activities Customarily Provided in the Course of the Business of Operating a Transient Lodging Facility; TPR 06-1

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

Notices of Substantive Policy Statements

Issuance Date: September 14, 2006

Effective Date: January 1, 2007

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

This substantive policy statement addresses the taxation of charges for goods, services or activities customarily provided in the course of the business of operating a transient lodging facility.

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 and address of the person to whom questions and comments about the substantive policy statement may be directed:

Name: Department of Revenue, Tax Research & Analysis Section

Address: 1600 W. Monroe
Phoenix, AZ 85007-2650

Telephone: (602) 716-6803

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, or write to:

Taxpayer Information and Assistance

Department of Revenue

1600 W. Monroe

Phoenix, AZ 85007-2650

This information is also available by visiting our web site at <http://www.azdor.gov>.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

[R07-314]

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

What are qualifying "direct costs" for purposes of identifying that portion of gross proceeds of sales or gross income not subject to transaction privilege tax under the prime contracting classification, as provided by A.R.S. § 42-5075(J); TPR 06-2

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

December 19, 2006

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

This ruling defines qualified direct costs and the calculation of the exemption from transaction privilege tax.

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 and address of the person to whom questions and comments about the substantive policy statement may be directed:

Name: Department of Revenue, Tax Research & Analysis Section

Address: 1600 W. Monroe
Phoenix, AZ 85007-2650

Telephone: (602) 716-6803

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, or write to:

Taxpayer Information and Assistance

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

[R07-316]

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

If a multistate corporation invests its working capital in short-term instruments, should receipts from the sale or other disposition of these investments be included in the sales factor; CTR 07-1

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

April 3, 2007

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

Provides that only the net gain from the investment of short-term securities is included in the sales factor of the apportionment formula for Arizona corporate income tax purposes.

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

This statement rescinds and supersedes Arizona Corporate Tax Ruling CTR 99-4.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

Name: Department of Revenue, Tax Research & Analysis Section

Address: 1600 W. Monroe
Phoenix, AZ 85007-2650

Telephone: (602) 716-6803

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, or write to:
Taxpayer Information and Assistance
Department of Revenue
1600 W. Monroe
Phoenix, AZ 85007-2650

This information is also available by visiting our web site at <http://www.azdor.gov>.