

## 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

#### DEPARTMENT OF HEALTH SERVICES

[M07-688]

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

SP-087-PHS-EDC: Bars and Restaurants are not Retail Tobacco Stores under Smoke-Free Arizona.

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

Issued: December 18, 2007

Effective: December 18, 2007

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

The substantive policy statement notifies the public of the Arizona Department of Health Services' (ADHS) interpretation of the term "retail store" used in A.R.S. § 36-601.01(9), interpretation of the term "retail tobacco store" defined in A.R.S. § 36-601.01(10), and determination that a "bar" or "restaurant" as listed in A.R.S. § 36-601.01(9) cannot be either a "retail store" or "retail tobacco store" under the Smoke-Free Arizona Act.

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

This is a revision of substantive policy statement #SP-086-PHS-EDC.

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

Name: Brigitte Dufour, R.S.  
Program Manager, Smoke-Free Arizona

Address: Department of Health Services  
Office of Environmental Health  
150 N. 18th Ave., Suite 430  
Phoenix, AZ 85007

Telephone: (602) 364-3130

Fax: (602) 364-3146

E-mail: [dufourb@azdhs.gov](mailto:dufourb@azdhs.gov)

or

Name: Kathleen Phillips, Esq.  
Rules Administrator and Administrative Counsel

Address: Department of Health Services  
Office of Administrative Rules and Counsel  
1740 W. Adams St., Suite 200  
Phoenix, AZ 85007

Telephone: (602) 542-1264

Fax: (602) 364-1150

E-mail: [phillik@azdhs.gov](mailto:phillik@azdhs.gov)

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

A copy of the substantive policy statement may be obtained from the Arizona Department of Health Services web site by selecting the appropriate link under "Division of Public Health Services" at [http://www.azdhs.gov/diro/admin\\_rules/substantive.htm](http://www.azdhs.gov/diro/admin_rules/substantive.htm) or from the Arizona Department of Health Services, Smoke-Free Arizona, 150 N. 18th Ave., Phoenix, AZ 85007. The Department charges 25¢ per page for copying. Payment may be made with cash or by check or money order made payable to the Arizona Department of Health Services.

**NOTICE OF SUBSTANTIVE POLICY STATEMENT**

**DEPARTMENT OF REVENUE**

[M07-683]

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

When do late filing, late payment and extension underpayment penalties apply to an income tax return filed under an extension; CTR 07-2

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

Issued August 13, 2007. Effective for income tax returns filed on or after January 1, 2008.

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

Because A.R.S. § 42-1107 grants an extension of time to file the return, but does not extend the time to pay the tax, and A.R.S. § 43-501 prescribes the time to pay the tax, which is different than the extended filing date, a late payment penalty may be imposed in conjunction with the extension underpayment penalty.

**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) 255-3381, 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>.

**NOTICE OF SUBSTANTIVE POLICY STATEMENT**

**DEPARTMENT OF REVENUE**

[M07-684]

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

Information concerning written and oral advice provided to taxpayers by the Department of Revenue, GTR 07-1

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

November 19, 2007

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

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The ruling describes the forms of written and oral guidance provided by the Department and liability, if any, for tax, interest, or penalties that is attributable to taxpayers if the guidance is later found to be erroneous.

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

This statement supersedes and rescinds Arizona General Tax Ruling GTR 97-1.

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

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**NOTICE OF SUBSTANTIVE POLICY STATEMENT**

**DEPARTMENT OF REVENUE**

[M07-685]

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

When do late filing, late payment and extension underpayment penalties apply to an income tax return filed under an extension; ITR 07-1

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

Issued August 13, 2007. Effective for income tax returns filed on or after January 1, 2008.

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

Because A.R.S. § 42-1107 grants an extension of time to file the return, but does not extend the time to pay the tax, and A.R.S. § 43-501 prescribes the time to pay the tax, which is different than the extended filing date, a late payment penalty may be imposed in conjunction with the extension underpayment penalty.

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**NOTICE OF SUBSTANTIVE POLICY STATEMENT**

**INDUSTRIAL COMMISSION OF ARIZONA**

[M07-693]

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

The Arizona Division of Occupational Safety and Health has adopted federal OSHA's CPL 02-02-072, instruction guidelines for access to employee medical records. ADOSH has written a new policy and procedure, #2007-01, ADOSH Access to Employee Medical Records, which encompasses the federal guidelines as outlined in CPL 02-02-072.

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

December 1, 2007

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

This instruction and guidelines, CPL 02-02-072, explains Federal OSHA's procedure on how to gain access to, while protecting the privacy of, individual worker(s) personal medical history and still be able to conduct an effective investigation to ensure employer compliance with OSHA standards. ADOSH developed policy #2007-01, Access to Employees Medical Records, making only minor changes to the federal CPL 02-02-072. The minor changes were made to identify the ADOSH authorization chain within the policy while removing the federal identification in the decision process. These changes allow the seamless adoption of the ADOSH policy #2007-01 from the federal CPL 02-02-072.

The ADOSH Policy and Procedure #2007-01 only applies to access of employee(s) medical records during the course of an occupational safety and health investigation by ADOSH.

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

New

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

Name: William M. Wright, Assistant Director

Address: 800 W. Washington St.  
Phoenix, AZ 85007

Telephone: (602) 542-1695

E-mail: wright.william.m@dol.gov

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

Copies of the CPL 02-02-072 and/or the ADOSH policy/procedure #2007-01 can be obtained at a cost of \$.25 per page, from the Division of Occupational Safety and Health, 800 W. Washington St., Suite 203, Phoenix, AZ 85007. Electronic copies of the CPL 02-02-072 are also available at <http://www.osha.gov>.

**NOTICE OF SUBSTANTIVE POLICY STATEMENT**

**INDUSTRIAL COMMISSION OF ARIZONA**

[M07-692]

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

The Arizona Division of Occupational Safety and Health has adopted federal OSHA's CPL 03-00-005, instruction guidelines for scheduling and conducting inspections for companies that manufacture microwave popcorn. ADOSH has written a new policy and procedure, #2007-02, Microwave Popcorn, that encompasses the federal inspection guidelines and inspection scheduling for microwave popcorn manufactures as identified in OSHA's CPL 03-00-005.

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

December 1, 2007

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

This instruction and guidelines used OSHA's CPL 03-00-005 as a tool to develop the ADOSH policy and procedure #2007-02, Microwave Popcorn. This policy/procedure was written, following the guidelines of the CPL 03-00-005, to ensure that ADOSH implements policies and procedures to identify and reduce or eliminate exposures to butter fla-

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voring chemicals used in microwave popcorn manufacturing facilities. It has been found that chemicals used by popcorn manufactures, specifically the “butter flavoring” chemicals, can cause severe, irreversible lung damage to exposed employees during the manufacturing process. ADOSH Policy and Procedure #2007-02 Microwave Popcorn, outlines specific direction for the compliance officer to follow when conducting an microwave popcorn investigation, including specific questions to ask, interviewing specific employees, requesting and review pertained documents to ensure the company is in compliance with ADOSH standards.

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

New

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

Name: William M. Wright, Assistant Director

Address: 800 W. Washington St.  
Phoenix, AZ 85007

Telephone: (602) 542-1695

E-mail: [wright.william.m@dol.gov](mailto:wright.william.m@dol.gov)

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

Copies of the CPL 03-00-005 and/or the ADOSH policy/procedure #2007-02 can be obtained at a cost of \$.25 per page, from the Division of Occupational Safety and Health, 800 W. Washington St., Suite 203, Phoenix, AZ 85007. Electronic copies of the CPL 03-00-005 are also available at <http://www.osha.gov>.