

House Engrossed

FILED

**JANICE K. BREWER
SECRETARY OF STATE**

State of Arizona
House of Representatives
Forty-seventh Legislature
Second Regular Session
2006

CHAPTER 105

HOUSE BILL 2089

AN ACT

AMENDING SECTION 42-5066, ARIZONA REVISED STATUTES; RELATING TO TRANSACTION
PRIVILEGE TAX CLASSIFICATIONS.

(TEXT OF BILL BEGINS ON NEXT PAGE)



1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 42-5066, Arizona Revised Statutes, is amended to
3 read:

4 42-5066. Job printing classification

5 A. The job printing classification is comprised of the business of job
6 printing, engraving, embossing and copying.

7 B. The tax base for the job printing classification is the gross
8 proceeds of sales or gross income derived from the business, but the gross
9 proceeds of sales or gross income derived from the following shall be
10 deducted from the tax base:

11 1. Sales to a person in this state who has a transaction privilege tax
12 license issued in this state, and who does either of the following:

13 (a) Resells the job printing, engraving, embossing or copying.

14 (b) Distributes such printing, engraving, embossing or copying without
15 consideration in connection with the publication of a newspaper or magazine.

16 2. Sales of job printing, engraving, embossing and copying for use
17 outside this state if the materials are shipped or delivered out of this
18 state regardless of where title to the materials passes or their free on
19 board point.

20 3. Sales of personal property to:

21 (a) Qualifying hospitals as defined in section 42-5001.

22 (b) A qualifying health care organization as defined in section
23 42-5001 if the tangible personal property is used by the organization solely
24 to provide health and medical related educational and charitable services.

25 4. SALES OF POSTAGE AND FREIGHT EXCEPT THAT THE AMOUNT DEDUCTED SHALL
26 NOT EXCEED THE ACTUAL POSTAGE AND FREIGHT EXPENSE THAT IS PAID TO THE UNITED
27 STATES POSTAL SERVICE OR A COMMERCIAL DELIVERY SERVICE AND THAT IS SEPARATELY
28 ITEMIZED BY THE TAXPAYER ON THE CUSTOMER'S INVOICE AND IN THE TAXPAYER'S
29 RECORDS.

APPROVED BY THE GOVERNOR APRIL 12, 2006.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 12, 2006.

