

NOTICES OF RULEMAKING DOCKET OPENINGS

The Administrative Procedure Act (APA) requires the publication of Notices of Rulemaking Docket Opening whenever an agency opens a rulemaking docket to consider rulemaking. Under the APA effective January 1, 1995, agencies must submit a Notice of Rulemaking Docket Opening before beginning the formal rulemaking process.

NOTICE OF RULEMAKING DOCKET OPENING

Governor's Regulatory Review Council

1. **Title and its heading:** 1, Rules and the Rulemaking Process
Chapter and its heading: 2, Governor's Regulatory Review Council
Articles and their headings: 1, Rules of Procedure
3, Agency Practice or Substantive Policy Statements
4, Appeals of Economic, Small Business, and Consumer Impact Statements
Section numbers: R1-6-101 through R1-6-103, R1-6-105, R1-6-107, R1-6-108, R1-6-301, and R1-6-401
2. **Subject matter of the proposed rule:**

Changes are necessary to R1-6-101, R1-6-103, and R1-6-108 to reflect accurately items to be included with submissions to GRRC. R1-6-102 needs to change to describe current practices regarding Council schedules. R1-6-105 requires a minor change to conform to A.R.S. § 41-1052(B). R1-6-107 is a new Section dealing with submitting material for comment to the Council.

Legislation that became effective in July 1995 and that is set forth at A.R.S. Title 41, Chapter 6, Article 3, requires the Council to review appeals of an agency's final decision whether to adopt as a rule an existing agency practice or substantive policy statement that any petitioning person alleges to constitute a rule. R1-6-301 will provide guidelines for filing the appeal and notification procedures preceding and following a Council meeting.

The July 1995 legislation also requires the Council to review appeals of an agency's final decision whether to adopt, amend, or repeal a rule objected to by a person pursuant to A.R.S. § 41-1056.01. R1-6-401 will provide guidelines for filing the appeal and notification procedures preceding and following a Council meeting.

The agency docket number, if applicable:
Not applicable.
3. **A citation to all published notices relating to the proceeding:**
None published.
4. **Name and address of agency personnel with whom persons may communicate regarding the rule:**

Name: Robert Dalager, Administrator
Address: Governor's Regulatory Review Council
1400 West Washington, Suite 270
Phoenix, Arizona 85007
Telephone: (602) 542-2058
Fax: (602) 542-1486
5. **The time during which the agency will accept written comments and the time and place where oral comments may be made:**

The Council will accept written and oral comments at the location listed above between 8 a.m. and 5 p.m. Monday through Friday, until the close of record, which has not been determined yet.

The Council has not scheduled any oral proceedings yet.
6. **A timetable for agency decisions or other action in the proceeding:**
To be determined.

NOTICE OF RULEMAKING DOCKET OPENING

Department of Revenue

1. **Title and its heading:** 15, Revenue
Chapter and its heading: 5, Department of Revenue - Transaction Privilege and Use Tax Section
Article and its heading: 4, Sales Tax - Amusements Classification
Section number: R15-5-406
2. **The subject matter of the proposed rule:**

The rule provides definitions of terms and provides taxpayers with guidance regarding the imposition of transaction privilege tax on membership dues received by a health or fitness establishment or a private recreational establishment. The rule will be updated to reflect recent legislative changes.

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The agency docket number, if applicable:

Not applicable.

3. A citation to all published notices relating to the proceeding:

None published.

4. The name and address of agency personnel with whom persons may communicate regarding the rule:

Name: Kathleen Larson
Address: Tax Research & Analysis Section
Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007
Telephone: (602) 542-4672
Fax: (602) 542-4680

5. The time during which the agency will accept written comments and the time and place where oral comments may be made:

None.

6. A timetable for agency decisions or other action on the proceeding, if known:

None.

NOTICE OF RULEMAKING DOCKET OPENING

Department of Revenue

1. Title and its heading: 15, Revenue
Chapter and its heading: 5, Department of Revenue - Transaction Privilege and Use Tax Section
Article and its heading: 6, Sales Tax - Contracting Classification
Section number: R15-5-612

2. The subject matter of the proposed rule:

The rule provides guidance to the imposition of transaction privilege tax on persons engaged in the business of contracting or tangible personal property rental in relation to equipment rentals with or without an operator.

The agency docket number, if applicable:

Not applicable.

3. A citation to all published notices relating to the proceeding:

None published.

4. The name and address of agency personnel with whom persons may communicate regarding the rule:

Name: Kathleen Larson
Address: Tax Research & Analysis Section
Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007
Telephone: (602) 542-4672
Fax: (602) 542-4680

5. The time during which the agency will accept written comments and the time and place where oral comments may be made:

None.

6. A timetable for agency decisions or other action on the proceeding, if known:

None.

NOTICE OF RULEMAKING DOCKET OPENING

Department of Revenue

1. Title and its heading: 15, Revenue
Chapter and its heading: 5, Department of Revenue - Transaction Privilege and Use Tax Section
Article and its heading: 11, Sales Tax - Printing Classification
Section numbers: R15-5-1102 through R15-5-1107, R15-5-1111 and R15-5-1112.

2. The subject matter of the proposed rule:

These rules provide guidance on the imposition of transaction privilege tax on the job printing industry. The technology employed in the industry today has changed greatly over the years since these rules were last amended. The Department proposes to amend and repeal existing rules to reflect technological changes in the job printing industry.

The agency docket number, if applicable:

Not applicable.

3. A citation to all published notices relating to the proceeding:

None published.

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4. **The name and address of agency personnel with whom persons may communicate regarding the rule:**
Name: Kathleen Larson
Address: Tax Research & Analysis Section
Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007
Telephone: (602) 542-4672
Fax: (602) 542-4680
5. **The time during which the agency will accept written comments and the time and place where oral comments may be made:**
None.
6. **A timetable for agency decisions or other action on the proceeding, if known:**
None.

NOTICE OF RULEMAKING DOCKET OPENING

Department of Revenue

1. **Title and its heading:** 15, Revenue
Chapter and its heading: 5, Department of Revenue - Transaction Privilege and Use Tax Section
Article and its heading: 20, General
Section number: R15-5-2007
2. **The subject matter of the proposed rule:**
The Department will amend the rule to reflect legislative changes to the calculation of a credit for accounting and reporting expenses related to the transaction privilege tax.
The agency docket number, if applicable:
Not applicable.
3. **A citation to all published notices relating to the proceeding:**
None published.
4. **The name and address of agency personnel with whom persons may communicate regarding the rule:**
Name: Kathleen Larson
Address: Tax Research & Analysis Section
Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007
Telephone: (602) 542-4672
Fax: (602) 542-4680
5. **The time during which the agency will accept written comments and the time and place where oral comments may be made:**
None.
6. **A timetable for agency decisions or other action on the proceeding, if known:**
None.

NOTICE OF RULEMAKING DOCKET OPENING

Department of Revenue

1. **Title and its heading:** 15, Revenue
Chapter and its heading: 5, Department of Revenue - Transaction Privilege and Use Tax Section
Article and its heading: 22, Sales Tax - Administration
Section number: R15-5-2215
2. **The subject matter of the proposed rule:**
This rule will be amended to reflect a legislative change in the requirement that taxpayers make estimated payments of transaction privilege tax from a monthly basis to an annual basis.
The agency docket number, if applicable:
Not applicable.
3. **A citation to all published notices relating to the proceeding:**
None published.

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4. **The name and address of agency personnel with whom persons may communicate regarding the rule:**
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Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007
Telephone: (602) 542-4672
Fax: (602) 542-4680
5. **The time during which the agency will accept written comments and the time and place where oral comments may be made:**
None.
6. **A timetable for agency decisions or other action on the proceeding, if known:**
None.

NOTICE OF RULEMAKING DOCKET OPENING

Department of Revenue

1. **Title and its heading:** 15, Revenue
Chapter and its heading: 5, Department of Revenue - Transaction Privilege and Use Tax Section
Article and its heading: 22, Sales Tax - Administration
Section numbers: R15-5-2230 through R15-5-2233
2. **The subject matter of the proposed rule:**
These rules provide guidance to taxpayers regarding the exemption from transaction privilege tax for overhead materials used in performing a contract between the United States government and a manufacturer, modifier, assembler or repairer, including property used in performing subcontracts, to which title passes to the government under the terms of the contract or subcontract.
The agency docket number, if applicable:
Not applicable.
3. **A citation to all published notices relating to the proceeding:**
None published.
4. **The name and address of agency personnel with whom persons may communicate regarding the rule:**
Name: Kathleen Larson
Address: Tax Research & Analysis Section
Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007
Telephone: (602) 542-4672
Fax: (602) 542-4680
5. **The time during which the agency will accept written comments and the time and place where oral comments may be made:**
None.
6. **A timetable for agency decisions or other action on the proceeding, if known:**
None.