



Janet Napolitano  
Governor

Gale Garriott  
Director

## Rescission of Arizona Transaction Privilege Tax Ruling TPR 92-2

Upon the 2005 enactment of the motion picture production tax incentive program under Arizona Revised Statutes § 41-1517 *et seq.*, *Arizona Transaction Privilege Tax Ruling* TPR 92-2 ceased to be fully consistent with statutory authority. Additionally, effective February 6, 2006, the Department clarified the tax treatment of photography and image developing for the purposes of transaction privilege tax imposed under the retail and job printing classifications in its amendment to A.A.C. R15-5-150 and R15-5-1112. Consequently, the Department hereby rescinds TPR 92-2.

Gale Garriott, Director

Signed: July 29, 2008