

ARIZONA DEPARTMENT OF REVENUE

1600 WEST MONROE - PHOENIX, ARIZONA 85007-2650

JANE DEE HULL
GOVERNOR



MARK W. KILLIAN
DIRECTOR

Rescission of Arizona Transaction Privilege Tax Ruling TPR 99-5

As a result of the recent Arizona Court of Appeals' decision in *Energy Squared, Inc. v. Arizona Department of Revenue*, 2002 AZ App. 1 CA-TX 02-0004, 56 P.3d 686, Arizona Transaction Privilege Tax Ruling TPR 99-5 no longer represents department policy. Therefore, the department hereby rescinds this ruling.

Mark W. Killian, Director

Date

OTHER LOCATIONS: Tucson Government Mall – 400 W. CONGRESS - TUCSON
East Valley – 3191 N. WASHINGTON STREET - CHANDLER
North Valley – 2902 W. AGUA FRIA FREEWAY - PHOENIX