

## Rescission of Arizona Transaction Privilege Tax Ruling TPR 01-1

Janet Napolitano Governor

J. Elliott Hibbs
Director

As a result of changes to Arizona Revised Statutes § 42-5075, the clarifications made in Arizona Transaction Privilege Tax Ruling TPR 01-1 are now clear in statute. Therefore, the department hereby rescinds TPR 01-1.

J. Elliott Hibbs, Director

Signed: February 9, 2004