



Rescission of Arizona Transaction Privilege Tax Ruling TPR 94-12

Janet Napolitano
Governor

J. Elliott Hibbs
Director

As a result of the court decision in *Arizona Department of Revenue v. Care Computer Systems, Inc.*, 197 Ariz. 414, 4 P.3d 469 (App. 2000), Arizona Transaction Privilege Tax Ruling TPR 94-12 is no longer consistent with current law. Therefore, the department hereby rescinds TPR 94-12.

Gale Garriott, Deputy Director
for J. Elliott Hibbs, Director

Signed: March 2, 2004