

# STATE OF ARIZONA

*Department of Revenue*



## **Rescission of Arizona Transaction Privilege Tax Ruling TPR 03-1**

*Janet Napolitano*  
**Governor**

*Gale Garriott*  
**Director**

As a result of various changes in statutes Arizona Transaction Privilege Tax Ruling TPR 03-1 no longer represents department policy. Therefore, the department hereby rescinds TPR 03-1.

Gale Garriott, Director

Signed: July 14, 2008