



## Rescission of Arizona Transaction Privilege Tax Ruling TPR 92-3

Janet Napolitano  
Governor

J. Elliott Hibbs  
Director

As a result of various changes in statutes and case law, such as the enactment of A.R.S. § 42-5070(C) and the court decision in *Walden Books v. Arizona Department of Revenue*, 198 Ariz. 584 (App. 2000), Arizona Transaction Privilege Tax Ruling TPR 92-3 no longer represents department policy. Therefore, the department hereby rescinds TPR 92-3.

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J. Elliott Hibbs, Director

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Date