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PRIVATE TAXPAYER RULING LR09-002

July 13, 2009

The Department issues this private taxpayer ruling in response to your request of December 8, 2008, submitted on behalf of your organization, *** ("Organization"). In response to a request by the Department, you submitted further explanatory information, photographs, and illustrations on May 15, 2009. You request a determination of the applicability of Arizona use tax to the dome to be installed over the *** ("Equipment") in *** AZ.

Statement of Facts:

Your December 8 request provides the following excerpted facts:

[Organization] is currently in the process of designing and building the [Equipment], a 4.2 meter diameter telescope The [Equipment] Project includes the telescope mount, optical components, instrumentation, as well as support and operational equipment necessary to ensure the scientific performance of the telescope. This telescope will provide a wide variety of research opportunities for both [Organization] and other American and international astronomers and engineers.

. . . .

. . . . The requirements and functions of the [Equipment] Dome are detailed in the [Equipment] Specification Specific research-driven features of the dome include the following:

- The dome contains a significant number of mechanisms, including drive motors, gearboxes, couplings, as well as electronics, controls, and software to ensure that the telescope shutter opening is oriented in the same direction as the telescope during an observation. The integrated control system ensures that the dome opens, closes, and rotates in time with the telescope optics.
- The dome provides a protected and controlled environment required by the astronomical research equipment. The dome ventilation door layout has been carefully analyzed to ensure that the telescope will be both protected from the wind but also flushed of excess heat. . . .
- The color of the dome has also been selected to provide the best possible thermal performance and seeing (simply, picture-taking ability) for the telescope. . . .

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- The dome includes vital support equipment including a bridge crane to allow for mirror and instrument handling, installation, and maintenance. The coordinated motion of the dome and the crane is necessary for optics installation and maintenance. The dome also contains a man lift to allow engineering and scientific personnel to access telescope, instrument, and dome components.
- The dome contains a calibration screen which allows astronomers to test their instruments and ensure that data collected on the sky is valid. . . .

You also provided an "[Equipment] Dome Specification" document, dated March 19, 2008, which contains the following additional information on the dome components at issue in the request:¹

1.1 Document Objective and Scope

. . . The Dome will provide environmental protection for the telescope mount and optics and have sufficient strength to support all loading conditions. The Dome will provide a shuttered opening for observing and all necessary drive, control, and communication systems to ensure that the opening will track the Telescope pointing direction during observing.

. . . .

2.1 Dome

The [Equipment] Dome shall enclose and protect the telescope mount and facility and provide an aperture for telescope viewing.

2.1.1. Dome Structure

The dome shall be sized to clear the telescope and instrument structures through full operational motions. The Dome shall mate properly with the [Equipment] Facility through a bogie system² and be designed to support loading from self-weight, cranes, and environment.

2.1.2. Dome Panels

The Dome, including shutter doors, shall have a weather-tight, thermally insulated panel system to protect internal components from inclement weather, dust, and wind.

2.1.3. Dome Seals

The Dome shall include seals between moving parts of the dome to protect the facility from ingress of precipitation, dirt, dust, pollen, insects, and animals.

¹ Unless otherwise noted, all footnotes accompanying the following quoted text are footnotes added by this private taxpayer ruling rather than part of the original document.

² A "bogie" is essentially a wheeled, revolving undercarriage. See "bogie," OXFORD ENGLISH DICTIONARY ONLINE [hereinafter OED ONLINE] (2d ed. 1989), 2d sense, at <http://dictionary.oed.com>.

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2.2. Dome Drive

The Dome shall include drive motors and mechanisms to rotate the dome in azimuth.³

2.3. Shutter

The Dome shall have a shutter to provide a clear aperture for observing when open, and to protect the telescope and facility when closed.

2.4. Shutter Drive

The Dome shall include drive motors and mechanisms to open and close the shutter in elevation.

2.5. Cranes

The Dome shall have a moveable crane or cranes to allow for handling of instruments and other facility components.

2.6. Vents

The [Equipment] Dome shall have motorized vents to provide passive ventilation of the enclosed space.

2.7. Control System

The Dome shall include a control system to monitor and operate dome components. The Dome Control System (DCS) shall include manual and computer control interfaces. The Dome system shall transmit control signals to and from the [Equipment] facility. The Dome system shall include all control signals necessary for proper operation of Dome subsystems.

2.8. Power Distribution

The Dome system shall transmit power from the source location on the [Equipment] Facility to all components on the dome.

2.9. Access

The [Equipment] dome shall provide access to the shutter seal(s) for snow and ice removal as well as maintenance.

2.10. Work Lighting

The dome shall provide lighting for maintenance and operations work within the observing space.

2.11. Lightning Protection

The dome shall include a lightning protection and grounding system.

2.12. Calibration Screen

The dome shall include provision for installation of a calibration screen.

³ To rotate "in azimuth" is to do so "in a horizontal circular direction." See "azimuth," sense 2b, OED ONLINE (2d ed. 1989).

2.13. Dome Darkness

The dome designer and contractor shall follow best practices (dark baffles, seals, etc.) to make the dome as light-tight as reasonably possible in order to facilitate daytime instrument calibrations.

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3. COMPONENT PERFORMANCE REQUIREMENTS

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3.5. Cranes

The [Equipment] Dome shall provide sufficient crane capacity to lift and move optical assemblies.

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3.12. Calibration Screen

3.12.1. Space Allocation

The [Equipment] dome architect shall allocate space for a calibration panel.

3.12.1.1. Location

The location for the calibration screen shall be high in the dome, above the ventilation doors at a location 90° away from the dome shutter and crane storage locations.

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3.12.2 Panel Requirements

3.12.2.1. Appearance

The calibration screen shall have a spatially and spectrally flat white center spot surrounded by flat black.

3.12.2.2. Size

The calibration screen shall be sized to cover the open aperture of the [Primary Mirror] plus a 2° included angle, with additional margin for the black background and mounting features.

3.12.2.3. Orientation

The calibration screen shall be oriented perpendicular to the optical axis when the telescope is pointed at the screen.

3.13. Dome Darkness

The dome shall be designed and built to make the observing area as dark as reasonably possible.

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4. INTERFACE REQUIREMENTS

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4.3. Electrical Interfaces

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4.3.2. Emergency Stop System and Interlock Connectivity

The [Equipment] E-stop system consists of mushroom "panic" switches distributed throughout the facility to enable an immediate stop of all equipment within the facility.

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4.3.3. Control System Interfaces

4.3.3.1. Synchronization

Synchronization of the [Dome Control System] with the [*** Control System] is required

4.3.3.2. Network Interface

The dome control system shall communicate with the [*** Control System] through a fiber-optic Ethernet connection.

4.3.3.2.1. Network Communication

The dome system shall provide a network interface to the [*** Control System] to support the retrieval of diagnostic data and event log files.

A supplemental letter you provided on May 15, 2009 includes the following additional information:

1. [Equipment] Bridge Crane.

The [Equipment] Bridge Crane consists of two 7.5-ton hoists on a moving bridge The bridge crane rolls along the two main structural girders of the dome; the movement of the crane in conjunction with the rotation of the dome will provide capability for scientists and engineers to install, remove, and maintain instruments at different observing positions on the [Equipment].

The most important function of the bridge crane is maintenance of the [Equipment] Primary Mirror. During this operation, the two hoists will be used together for a total capacity of 30 tons. The crane has been specially engineered to allow very slow, controlled motion of the object being carried. . . .

Due to environmental degradation of the reflective aluminum surface of the mirror, the primary mirror will have to be removed from the [Equipment], cleaned, re-aluminized, and returned to the [Equipment] every two to three years. This procedure is essential to the long-term scientific performance of the [Equipment]. . . .

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2. Calibration Screen

The purpose of the calibration screen is to provide a flat, uniform-color, reflective surface to calibrate scientific instruments. . . . Essentially, a [charge-coupled device (CCD)] array is a much higher performance version of the type of detector contained in a digital camera. To meet the scientific goals of the [Equipment], it is important to be able to determine the performance of each pixel on an instrument's CCD. . . . During observing, an astronomer will be able to point the [Equipment] at the calibration screen, turn on special flood lights, and take an image This calibration image can then be "subtracted" from a scientific image to remove any spurious behavior from the CCD.

. . . .

. . . [A] grid-like calibration screen frame is in place in the [Equipment] dome. After the dome roof and wall panels are installed, specially-painted panels will be attached to the frame to provide the optically reflective surface.

3. Man Lift

While the dome bridge crane provides the capability to lift and move the largest scientific equipment on the [Equipment], there are times that it will be important for an engineer to access instruments or optical components without removing them from the [Equipment]. This is the purpose of the man lift

Your Issue:

You ask whether Organization's purchases of tangible personal property used in constructing the Equipment dome constitutes purchases of machinery or equipment exempt from Arizona use tax under the A.R.S. § 42-5159(B)(14) "research and development" exemption.

Your Position:

Organization's position is that the dome constitutes machinery or equipment exempt from use tax under A.R.S. § 42-5159(B)(14), as it is critical machinery essential to achieving the scientific mission of the telescope.

Discussion:

A.R.S. § 42-5159(B)(14) provides an Arizona use tax deduction for purchases of:

Machinery or equipment used in research and development. For the purposes of this paragraph, "research and development" means basic and applied research in the sciences and engineering, and designing, developing or testing prototypes, processes or new products, including research and development of computer software that is embedded in or an integral part of the prototype or new product or

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that is required for machinery or equipment otherwise exempt under this section to function effectively. Research and development do not include manufacturing quality control, routine consumer product testing, market research, sales promotion, sales service, research in social sciences or psychology, computer software research that is not included in the definition of research and development, or other nontechnological activities or technical services.

Unlike the similar A.R.S. § 42-5159(B)(1) "machinery or equipment" use tax exemption for purchases "used directly" in manufacturing, processing, and various other operations, A.R.S. § 42-5159(B)(14) merely requires that the machinery or equipment at issue be "used" in research and development. In this sense, the scope of the exemption is broader than that of A.R.S. § 42-5159(B)(1) or its corresponding transaction privilege tax deduction.⁴ Nevertheless, A.R.S. § 42-5159(C)(6) limits subsection (B) exemptions such as A.R.S. § 42-5159(B)(14) by excluding from the exemptions "[s]hops, buildings, docks, depots and all other materials of whatever kind or character not specifically included as exempt." An example of an A.R.S. § 42-5159(B) exemption that does specifically include as exempt materials what would otherwise constitute component parts of excluded items listed in A.R.S. § 42-5159(C)(6) is the A.R.S. § 42-5159(B)(17) clean room exemption. This exemption specifically lists as included within its scope:

the integrated systems, fixtures, piping, movable partitions, lighting and all property that is necessary or adapted to reduce contamination or to control airflow, temperature, humidity, chemical purity or other environmental conditions or manufacturing tolerances, as well as the production machinery and equipment operating in conjunction with the clean room environment.

Without specific allowances such as the ones found in A.R.S. § 42-5159(B)(17), materials that might otherwise fall within the scope of A.R.S. § 42-5159(B)(14) are subject to tax if they constitute part of, among other things, a "building."

Taking the A.R.S. § 42-5159(C)(6) exclusion into account, then, analyzing the A.R.S. § 42-5159(B)(14) exemption requires looking at three concepts of what constitutes: (a) machinery or equipment, (b) research and development, and (c) buildings. The terms "machinery," "equipment," and "buildings" used in A.R.S. §§ 42-5159(B)(14) and 42-5159(C)(6) are not defined in statute. Likewise, the definition of "research and development" uses terms that are not further defined in statute. As a general rule of construction, courts will consult an established and widely used dictionary to determine the common and ordinary meanings of terms that lack statutory definitions.⁵ The analysis is further guided by another general rule of construction, which is that tax exemptions should be strictly construed, as they violate the policy that all taxpayers should share the common burden of taxation.⁶

⁴ See, e.g., *State ex rel. Ariz. Dep't of Revenue v. Capitol Castings, Inc.*, 207 Ariz. 445, 88 P.3d 159 (2004) (en banc); *Duval Sierrita Corp. v. Ariz. Dep't of Revenue*, 116 Ariz. 200, 568 P.2d 1098 (Ct. App. 1977).

⁵ See, e.g., *United Dairymen of Ariz. v. Rawlings*, 217 Ariz. 592, 596, 177 P.3d 334, 338 (Ct. App. 2008).

⁶ See, e.g., *Excell Agent Servs., L.L.C. v. Ariz. Dep't of Revenue*, 2008 AZ App 1 CA-TX 07-0003 ¶ 9, 2008 WL 4108082, at *2 (Sept. 4, 2008).

"Building" under A.R.S. § 42-5159(C)(6) and the A.R.S. § 42-5159(B)(7) Exemption

The definition of a building is simply "[t]hat which is built; a structure, edifice: now a structure of the nature of a house built where it is to stand."⁷ Determining whether particular materials at issue constitute part of a "building" necessarily requires a determination of how the material is affixed to the building. There is no case law or statutory provision that is specifically on point in this inquiry. Nevertheless, two related issues have been addressed—one by statute, one by case law—and will provide some guidance.

Firstly, the A.R.S. § 42-5075(B)(7) deduction for the prime contracting classification addresses the affixation of tangible personal property in the context of determining whether the deduction applies. It provides that gross receipts derived from a prime contractor's contracting activities are not deductible from the prime contracting tax base if the tangible personal property involved in the contracting is affixed by any one of the following means:

- a. To be incorporated into real property.
- b. To become so affixed to real property that it becomes a part of the real property.
- c. To become so attached to real property that removal would cause substantial damage to the real property from which it is removed.

If equipment otherwise qualifying for a A.R.S. § 42-5061(B) deduction or § 42-5159(B) exemption also meets one of the three parts of this test, the income derived from the installation does not qualify for this deduction from the prime contracting tax base.

Considering the three prongs of the A.R.S. § 42-5075(B)(7) deduction individually:

- To become incorporated into real property, tangible personal property would have to be combined into or imbedded in the real property so as to be made part of the real property.
- Affixation to real property refers to the law of fixtures. The longstanding common law of fixtures employs a three-prong test to determine whether tangible personal property constitutes real property or retains its identity as personalty. For chattel to become a fixture and be considered real property, three requisites must unite:
 1. There must be an annexation to the realty or something appurtenant thereto.
 2. The chattel must have adaptability or application as affixed to the use for which the real estate is appropriated.

⁷ "Building, *vbl. n.*," sense 2, OXFORD ENGLISH DICTIONARY ONLINE [hereinafter OED ONLINE] (2d ed. 1989), at <http://dictionary.oed.com>.

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3. There must be an intention of the party to make the chattel a permanent accession to the freehold. Under normal circumstances, the Department will look at objective indicia of intent when making this determination.⁸

- The substantial damage part of the test is self-explanatory.

As mentioned above, there is also case law that may provide guidance in determining whether something constitutes real property or tangible personal property. The Arizona Court of Appeals, in *Arizona Department of Revenue v. Arizona Outdoor Advertisers, Inc.*,⁹ examined the "reasonable person" test, which the court held applies "in the context of characterizing property as real or personal for tax purposes. The focus of a reasonable person inquiry is, "Would a reasonable person, after considering all the relevant circumstances, assume that the item in question belongs to and is a part of the real estate on which it is located?"¹⁰ Specifically, the court stated:

The . . . test . . . maintains the preferred standard of objective measurement and corrects for the major shortcomings of the [three-part] Teaff [fixtures] test [from *Teaff v. Hewitt*, 1 Ohio St. 511 (1853)], namely artificial restriction of the test to the time of original annexation, unjustifiable confinement of the process to just the three Teaff factors, and unwarranted exclusion of evidence of subjective intent, either of the original annexor or of the parties to an agreement regarding the property. . . . While Teaff's three factors will no longer limit the inquiry, they will continue to play a major role. In fact, annexation will probably continue as the triggering event for most fixtures inquiries.¹¹

While *Arizona Outdoors'* reasonable person test should be considered in an A.R.S. § 42-5075(B)(7) analysis, it is also important to note that the Court of Appeals was clarifying the broader scope of "improvements" vis-à-vis "fixtures." An improvement encompasses everything that permanently enhances the value of real property for general use, while fixtures constitute a subset of the broader category of "improvements."¹²

Upon consulting literature describing the general functions and requirements of *** enclosures such as domes, the following information is found:

In the closed position, the enclosure should protect the telescope and its instrumentation against sun, rain, snow, strong winds, dust, and lightning. In the open position, the enclosure should allow the telescope free access to the sky in all directions, typically down to 10° above the horizon. It should also be designed to minimize thermal effects that cause image degradation. In addition to these three main requirements, enclosures generally also provide:

⁸ See, e.g., *Fish v. Valley Nat'l Bank*, 167 P.2d 107, 111 (Ariz. 1946); see also *Sulphur Springs Valley Elec. Co-op., Inc. v. City of Tombstone*, 401 P.2d 753, 758-59 (Ariz. Ct. App. 1965).

⁹ 41 P.3d 631 (Ariz. Ct. App. 2002).

¹⁰ 41 P.3d at 637-38.

¹¹ *Id.* at 638.

¹² *Id.* at 634.

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- housing for the telescope and instrument control room,
- housing for supporting equipment (coating tanks, hydraulic pumps, pneumatic systems, control and data processing systems, air conditioning),
- laboratory space for scientific instrument setup and calibration,
- storage areas for spare parts and scientific instruments not currently in use,
- structural support for handling equipment (cranes, carriages, lifting equipment),
- office space and rest areas for observers and technical staff,
- general access and circulation (personnel and freight elevators),
- stray light control (from the Moon and artificial lighting).¹³

In reviewing this information and the facts and circumstances that Organization provides, the dome unarguably becomes part of the building, the same as the completed roof of any enclosing building or structure.¹⁴ Nevertheless, there are materials at issue that are not a component part of the dome and are not otherwise affixed to the *** building. For materials that are not a component part of the building, the A.R.S. § 42-5159(B)(14) analysis would proceed to the next step: to determine whether they constitute "machinery" or "equipment" that are "used in research and development."

"Machinery or Equipment" as Used in A.R.S. § 42-5061(B)(14)

In looking at the term "machinery," the term "machine" means:

IV. An apparatus constructed to perform a task or for some other purpose; also in derived senses.

6. a. In general use: an apparatus, device, instrument, or implement (now *arch.* and *Canad. regional (Newfoundland)*); an appliance; a vending machine. . . .

. . . **1914** S. LEWIS *Our Mr. Wrenn* xiii. 171 He put a cent in the machine which good-naturedly drops out boxes of matches. **1956** *Evening Telegram* (St. John's, Newfoundland) 12 Dec. 5 He wrestled with the problem of designing a machine that would consistently catch fish while he slept [sc. with a cod-trap]. **1965** in *Dict. Newfoundland Eng.* (1982) 318/2 There's a mat-hook here somewhere—a little machine like a sewing awl. **1983** W. WEAVER tr. U. Eco *Name of Rose* (1984) 213 Suppose we had a machine that tells us where north is... A machine of the sort has been constructed, and some navigators have used it... It exploits the power of a marvellous stone..that attracts iron.

b. A complex device, consisting of a number of interrelated parts, each having a definite function, together applying, using, or generating mechanical or (later) electrical power to perform a certain kind of work (often specified by a preceding verbal noun).

In 19th- and early 20th-cent. use, the word tended to be applied to devices performing, (relatively) independently of the strength or skill of the operator, work that had formerly been done by hand. Its use has been extended to devices that perform tasks which previously required human mental activity.

¹³ PIERRE-YVES BELY, ed. DESIGN AND CONSTRUCTION OF LARGE OPTICAL TELESCOPES 369 (2003).

¹⁴ See "roof, *n.*," sense 1(a), OXFORD ENGLISH DICTIONARY ONLINE [hereinafter OED ONLINE] (2d ed. 1989) ("The outside upper covering of a house or other building; also, the ceiling of a room or other covered part of a house, building, etc.").

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. . . **1968** *Times* 11 Oct. 8/2 Thorpe has analysed the fish-calls of 40 sandwich terns by means of a sound spectrograph, a machine which analyses sounds, in terms of their pitch and loudness and produces a graphical representation of the sound. **1970** *Washington Post* 30 Sept. B.14/1 The stoves, the refrigerators and other machines. **1977** J. LEE *Tales Boatmen Told* viii. 97 Before the advent of the washing machines people would boil their soiled clothing in wash boilers. **1987** D. ROWE *Beyond Fear* iii. 96 We no longer send five-year-olds into the factory to tend the machines. **1991** M. MACKIE *Gender Relations Canada* i. 1/2 A bank teller discovers she will soon be replaced by an automated banking machine. **1991** *What Personal Computer* Dec. 146/2 While all PCs are broadly similar, each machine has a unique memory map in the 640Kb to 1,024Kb region.¹⁵

"Equipment" is defined as follows:

2. [*concretely*] Anything used in equipping; furniture; outfit; warlike apparatus; necessities for an expedition or voyage. Used in the *pl.* to indicate the articles severally, in the *sing.*, collectively.

1717 L. HOWEL *Desiderius* (ed. 3) 14 See my Crook, my Scrip, Box and other Parts of my equipment. **1793** SMEATON *Edystone L.* §275 To forward our equipments for rendering the house habitable. **1801** STRUTT *Sports & Past.* II. i. 46 The hunting equipments of the female archers. 1813 WELLINGTON in Gurw. *Disp.* X. 479 When you shall be in possession of your equipment of ordnance, etc. **1870** HOWSON *Metaph. Paul* i. 16 The helmet is..the brightest..part of the soldier's equipment. **1873** *Act 36 & 37 Vict.* c. 88 Sched. 1, Equipments which are primâ facie evidence of a Vessel being engaged in the Slave Trade. **1879** *Cassell's Techn. Educ.* III. 264, I include under the general term equipment all that must be actually present with the fighting portion of an army at any one moment.¹⁶

"Research and Development" as Used in A.R.S. § 42-5159(B)(14)

A.R.S. § 42-5159(B)(14) defines what "research and development" is in the second sentence and lists activities that it is not in the third. In looking at the exclusions of the third sentence, none appears to apply to the types of activities engaged in by Organization. Then, upon reviewing the definition provided in the second sentence, the applicable clause appears to be "basic and applied research in the sciences and engineering." That is, the question becomes whether astronomy falls into this general description of qualifying activities.

"Astronomy" is defined as "[t]he science which treats of the constitution, relative positions, and motions of the heavenly bodies; that is, of all the bodies in the material universe outside of the earth, as well as of the earth itself in its relations to them."¹⁷ Astronomy includes numerous basic (e.g., planetary science, stellar astronomy, galactic astronomy)

¹⁵ "Machine, n." OED ONLINE. The term "machinery" is defined in the applicable sense merely as "[m]achines, or the constituent parts of a machine, regarded collectively; the mechanism of a machine or machines." See "Machinery, n." OED ONLINE (Mar. 2008 rev.).

¹⁶ "Equipment." OED ONLINE (2d ed. 1989).

¹⁷ "Astronomy." OED ONLINE (2d ed. 1989). Astronomy can be even more generally defined as "the branch of science concerned with objects beyond Earth." See Astronomy.com Glossary, available at <http://www.astronomy.com/asy/default.aspx?c=glossary&id=93> (last accessed Mar. 13, 2009).

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and interdisciplinary (e.g., astrobiology, astrochemistry) studies, with two main streams of research, fundamental research and applied research.¹⁸

Given the parameters of the A.R.S. § 42-5159(B)(14) exemption, many purchases of tangible personal property used by the Organization—including the Equipment itself—would qualify as machinery and equipment used in research and development, as the astronomical research conducted at the facility would constitute "basic and applied research in the sciences and engineering." Nevertheless, it is notable that the exemption fails to explicitly list any examples of tangible personal property that would be removed from the scope of the exemption by the A.R.S. § 42-5159(C)(6) exclusion. Consequently, if tangible personal property constitutes a "building" in whole or part, its purchase would not be exempt under A.R.S. § 42-5159(B)(14).

Ruling:

Based upon the facts provided, the Department rules as follows:

1. The man lift or personnel lift, as described and depicted in the information provided, is tangible personal property that does not constitute a component part of the dome and does not appear to be otherwise affixed to the *** building. As machinery or equipment used in the operation of the Equipment, purchases of the lift and its components parts are exempt under A.R.S. § 42-5159(B)(14).
2. All other tangible personal property listed in the Equipment Dome Specification text quoted above constitute components parts of the dome or are affixed to the *** building, and are thus nonexempt parts of a building under A.R.S. § 42-5159(C)(6). Consequently, the purchases of such property are excluded from being exempt from use tax under A.R.S. § 42-5159(B)(14).

This private taxpayer ruling does not extend beyond the facts presented in your letter and enclosed documents of December 8, 2008 and May 15, 2009.

This response is a private taxpayer ruling and the determination herein is based solely on the facts provided in your request. The determinations are subject to change should the facts prove to be different on audit. If it is determined that undisclosed facts were substantial or material to the Department's making of an accurate determination, this taxpayer ruling shall be null and void. Further, the determination is subject to future change depending on changes in statutes, administrative rules, case law, or notification of a different Department position.

¹⁸ See, e.g., information provided on the website of the International Year of Astronomy 2009, available at <http://www.astronomy2009.org>, organized by the United Nations Educational, Scientific and Cultural Organization and the International Astronomical Union. Applied astronomical research is attributed to technological advances in image processing, robotics, and satellite communication, as well as architectural design, crime investigation, and climate research. *Id.*

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The determinations in this private taxpayer ruling are only applicable to the taxpayer requesting the ruling and may not be relied upon, cited, or introduced into evidence in any proceeding by a taxpayer other than the taxpayer who has received the private taxpayer ruling.

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