



*Douglas A. Ducey*  
**Governor**

*Carlton Woodruff*  
**Interim Director**

**Rescission of Arizona Transaction  
Privilege Tax Ruling TPR 16-1**

Effective October 1, 2019, new rules were implemented in relation to substantial nexus, the subject matter of Arizona Transaction Privilege Tax Ruling TPR 16-1. As a result, TPR 16-1 no longer represents department policy. Therefore, the department hereby rescinds TPR 16-1, effective as of October 1, 2019

Grant M. Nülle, Deputy Director

Signed: September 19, 2019