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Federal Excise Tax Exemption Statement

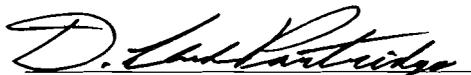
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Title 26 of the United States Code, Internal Revenue Code §4221 states that as a general rule, no tax shall be imposed on the sale by the manufacturer of an article to a State or local government for the exclusive use of a State or local government. Accordingly, this statement may be used as an exemption certificate issued by the State of Arizona related to Federal excise taxes. This exemption certificate is subject to the exceptions listed below.

As of the date of this letter, the following are generally exceptions to the above statement, and will be evaluated on a case by case basis.

- §4051, Imposition of tax on heavy trucks and trailers sold at retail, terminates on and after October 1, 2011.
- §4071, Imposition of tax, related to tires, terminates on and after October 1, 2011.
- §4081, Imposition of tax, on various gas related items.
- §4121, Imposition of tax, on various coal mining items.

If you have any questions or need clarification, you may contact the General Accounting Office at 602-542-5601 or e-mail GAOPolicy@azdoa.gov.


D. Clark Partridge, State Comptroller