

Katie Hobbs  
Governor



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Director

## ARIZONA DEPARTMENT OF ADMINISTRATION

DIVISION OF BUSINESS AND FINANCE  
GENERAL ACCOUNTING OFFICE  
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# Federal Excise Tax Exemption Statement

Issued: January 9, 2023

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 by a state or local government. Accordingly, this statement serves 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 reflected above, the following are generally exceptions to the above statement and will be evaluated on a case-by-case basis:

- § 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 email [gaopolicy@azdoa.gov](mailto:gaopolicy@azdoa.gov).

A handwritten signature in black ink, appearing to read "Ashley Retsinas", with a long horizontal line extending to the right.

Ashley Retsinas  
State Comptroller