

# NOTICE

## Exemption Letter - Continuing Qualification State of Arizona

*Arizona Senate Bill 1230 (2023) amended Section 42-5009 to eliminate the annual exemption letter renewal requirement for Qualifying Hospitals.*

### **EXEMPTION LETTER FOR A QUALIFYING HOSPITAL**

Pursuant to A.R.S. Section 42-5009(S)(1), once an organization receives the required exemption letter with a date of January 2024 or thereafter, that exemption letter will remain valid until the organization no longer qualifies for the exemption letter.

### **CONTINUING QUALIFICATION REVIEW**

Dignity Health / Dignity Community Care has reviewed the statutorily relevant requirements and determined that the organization continues to qualify to use the attached exemption letter.

January 24, 2025

Dignity Health

# STATE OF ARIZONA

Department of Revenue



## EXEMPTION LETTER FOR A QUALIFYING HOSPITAL

ORGANIZATION: DIGNITY HEALTH

EXEMPTION START DATE: JANUARY 1, 2025

Based on a review of the information you provided, the Arizona Department of Revenue grants this Exemption Letter to Dignity Health. As a Qualifying Hospital, Dignity Health is entitled to an exemption from the Arizona Transaction Privilege Tax and the Use Tax beginning on January 1, 2025 for only transactions occurring under the business classifications listed below. Please note that the transactions made in these business classifications are exempt to you as the *customer*. Also note that there are no deductions for transient lodging/hotel, and other exemptions are limited by statute. If you are conducting a taxable business activity, that activity remains taxable unless an applicable deduction or exclusion applies. Please review the Arizona Revised Statutes and/or the Model City Tax Code for more information.

<u>Business Code</u>	<u>Exempt Classification</u>	<u>Statutory Reference</u>
4	Utilities	A.R.S. §42-5063(C)(3)(a)
8	Pipeline	A.R.S. §42-5067(B)(1)
9	Publication	A.R.S. §42-5065(B)(2)(a)
10	Job Printing	A.R.S. §42-5066(B)(3)(a)
11	Restaurant	A.R.S. §42-5074(B)(7)
14	Personal Property Rental	A.R.S. §42-5071(B)(2)(a)
17	Retail	A.R.S. §42-5061(A)(25)(a)
29	Use Tax	A.R.S. 42-5159(A)(13)(a), (b), (c)

The organization is also entitled to an exemption from the Cities Privilege Tax and the Use Tax for the following business classifications only. Please note that the transactions made in these business classifications are exempt to you as the *customer*. Also note that there are no deductions for transient lodging/hotel, and other exemptions are limited by statute. If you are conducting a taxable business activity, that activity remains taxable unless an applicable deduction or exclusion applies.

<u>Business Code</u>	<u>Exempt Classification</u>	<u>Statutory Reference</u>
4	Utilities	M.C.T.C. § Sec. ___-480(e)
9	Publication	M.C.T.C. § Sec. ___-435(f)
10	Job Printing	M.C.T.C. § Sec. ___-425(b)(5)
11	Restaurant	M.C.T.C. § Sec. ___-455(c)
17	Retail	M.C.T.C. § Sec. ___-465(p)
29	Use Tax	M.C.T.C. § Sec. ___-660(p)
49	Jet Fuel Tax	M.C.T.C. § Sec. ___-422(e)
51	Jet Fuel Use Tax (Local Option #LL)	M.C.T.C. § Sec. ___-422(f)
104	Utilities Services (add tax)	M.C.T.C. § Sec. ___-480(e)
111	Restaurants & Bars (add tax)	Local City Code
114	Short Term Motor Vehicle Rental (PHX)	M.C.T.C. § Sec. 14-452
213	Commercial Lease ( <b>Not Model Option #4 Cities</b> )	M.C.T.C. § Sec. ___-445(e)
214	Rental/ Lease/ License of TPP	M.C.T.C. § Sec. ___-450(c)(5)
313	Commercial Lease (add tax-see 213)	M.C.T.C. § Sec. ___-446
485	Wastewater Utility Service	M.C.T.C. § Sec. ___-485(b)

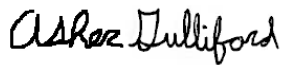
**All locations claimed to be exempt by this organization are listed in Appendix "A" to this Exemption Letter.**

This Exemption Letter is valid for any period on or after the start date listed above. The Department may rescind this Exemption Letter if any of the information relied upon in granting this Letter is found to be inaccurate or if your organization ceases to qualify as an exempt entity under Arizona law. **This letter may be disregarded if misused.**

An Arizona Department of Revenue Transaction Privilege Tax Exemption Certificate (Arizona Form 5000HC) is required to document the applicability of exemptions from tax. **Present a copy of this Exemption Letter to your vendors to substantiate your exempt status along with a properly completed Arizona Form 5000HC for the Appendix "A" location for which your organization is claiming an exemption.**

Information about the procedure and required documentation for obtaining an Exemption Letter can be found in Arizona Transaction Privilege Tax Procedure (TPP) 15-1 on the Department's website. If you have any further questions, contact the Department at (602) 716-6372 or e-mail us at [TPTHealthcare@azdor.gov](mailto:TPTHealthcare@azdor.gov).

Sincerely,

A handwritten signature in black ink that reads "Asher Gulliford". The signature is written in a cursive, slightly slanted style.

Asher Gulliford  
Arizona Department of Revenue  
Office of Economic Research & Analysis

**Appendix A**

**Dignity Health**

Dba Arroyo Grande Community Hosp  
345 South Halcyon Road  
Arroyo Grande, California 93420

Dba Dominican Hospital  
1555 Soquel Drive  
Santa Cruz, California 95065

Dba Marian Regional Medical Center  
1400 East Church Street  
Santa Maria, California 93454

Dba Mercy General Hospital  
4001 J Street  
Sacramento, California 95819

Dba Mercy Hospital  
2215 Truxtun Avenue  
Bakersfield, California 93301

Dba Mercy Hospital of Folsom  
1650 Creekside Drive  
Folsom, California 95630

Dba Mercy Medical Center  
333 Mercy Avenue  
Merced, California 95340

Dba Mercy Medical Center Mt. Shasta  
914 Pine Street  
Mount Shasta, California 96067

Dba Mercy Medical Center Redding  
2175 Rosaline Avenue  
Redding, California 96001

Dba Mercy San Juan Medical Center  
6501 Coyle Avenue  
Carmichael, California 95608

Dba Mercy Southwest Hospital  
400 Old River Road  
Bakersfield, California 93311

Dba St. Bernardine Medical Center  
2101 North Waterman Avenue  
San Bernardino, California 92404

Dba St. Elizabeth Community Hospital  
2550 Sister Mary Columba Drive  
Red Bluff, California 96080

Dba St. John's Hospital Camarillo  
2309 Antonio Avenue  
Camarillo, California 93010

Dba St. John's Regional Medical Center  
1600 North Rose Avenue  
Oxnard, California 93030

Dba St. Mary Medical Center  
1050 Linden Avenue  
Long Beach, California 90813

Dba St. Mary's Medical Center  
450 Stanyan Street  
San Francisco, California 94117

Dba St. Rose Domin Hosp – Rose De Lima  
Campus  
102 East Lake Mead Drive  
Henderson, Nevada 89015

Dba St. Rose Domin Hosp – San Martin Campus  
8280 West Warm Springs Road  
Las Vegas, Nevada 89113

Dba St. Rose Dominican Hosp – Siena Campus  
3001 Saint Rose Parkway  
Henderson, Nevada 89052

Dba Mercy Gilbert Medical Center  
3555 South Val Vista Drive  
Gilbert, Arizona 85297

Dba Dignity Health Woman's Imaging Center-  
Gilbert  
3686 South Rome Street, Suite 200  
Gilbert, Arizona 85297

Dba Dignity Health Weight Loss Center  
3367 South Mercy Road, Suite 110  
Gilbert, Arizona 85297

Dbc Center for Diabetes Management  
1750 East Northrup, Suite 250  
Chandler, Arizona 85286

Beltmann Warehouse  
3815 W Washington Street  
Phoenix, Arizona 85009

Dbc St. Joseph's Hospital & Medical Center  
350 West Thomas Road  
Phoenix, Arizona 85013

Dbc Ashlyn Dyer Aquatics Center  
222 West Thomas Road, Suite 109  
Phoenix, Arizona 85013

Dbc Barrow Center for Transitional Neuro  
Rehabilitation  
222 West Thomas Road, Suite 401  
Phoenix, Arizona 85013

Dbc St. Joseph's Hosp & Medical Center Infusion  
Services & Esophageal Disease Center  
500 West Thomas Road, 650, 620  
Phoenix, Arizona 85013

Dbc Barrow Outpatient Neuro- Rehab Center -  
South  
222 W Thomas Rd, Suite 110  
Phoenix, Arizona 85013

Dbc Barrow Outpatient Neuro- Rehab Center –  
North  
222 West Thomas Road, Suite 100  
Phoenix, Arizona 85013

Dbc Advanced Wound Heal and Hyperbaric  
Medicine Center  
124 West Thomas Road, Suite 103  
Phoenix, Arizona 85013

Dbc St. Joseph's Outpatient Rehab  
114 West Thomas Road  
Phoenix, Arizona 85013

Dbc Barrow Movement Disorders Outpatient Neuro-  
Rehabilitation Center  
240 West Thomas Road, Suite 303  
Phoenix, Arizona 85013

Dbc Barrow Bridge Neuro-Rehabilitation  
222 West Thomas Road, Suite 301  
Phoenix, Arizona 85013

Dbc St. Joseph's Hospital Medical Center –  
Emergency  
17040 North 51st Avenue, Suite 100  
Glendale, Arizona 85308

Dbc St. Joseph's Hospital Medical Center –  
Emergency Dept. - Litchfield Park  
4975 North Dysart Road, Suite 100  
Litchfield Park, Arizona 85340

Dbc Pre-Admission Testing Clinic at St. Joseph's  
Hospital and Medical Center  
2910 N 3rd Avenue, Suite 130  
Phoenix, Arizona 85013

Dbc Dignity Health Cancer Institute at St Joseph's  
Hospital and Medical Center  
625 N 6th Street  
Phoenix, Arizona 85004

Dbc Barrow Emergency Stroke Treatment  
350 West Thomas Road  
Phoenix, Arizona 85013

Dbc Norton Thoracic Institute-Phoenix  
500 W. Thomas Rd, Suite 500  
Phoenix, Arizona 85013

Dbc John And Doris Norton Cardiothoracic And  
Transplant Center  
500 W. Thomas Rd, Suite 300  
Phoenix, Arizona 85013

Dbc Heart And Vascular Institute  
500 W. Thomas Rd, Suite 850  
Phoenix, Arizona 85013

Dbc St. Joseph'S Hospital And Medical Center  
Hepatology Clinic  
500 W. Thomas Rd, Suite 480  
Phoenix, Arizona 85013

Dbc Norton Thoracic Institute - Westgate  
7330 N. 99th Ave, Suite 200B  
Glendale, Arizona 85305

Dba Norton Thoracic Institute- East Valley  
485 South Dobson Rd, Suite 100  
Chandler, Arizona 85224

Dba Dignity Health Cancer Institute At Park Central  
3115 N Central Ave, Suite 140  
Phoenix, Arizona 85012

Dba Dignity Health Cardiovascular Clinic-Chandler  
485 South Dobson Rd, Suite 203  
Chandler, Arizona 85224

Dba Barrow Ent And Skull Base Surgery Clinic  
2910 N 3rd Ave, Suite 330  
Phoenix, Arizona 85013

Dba Barrow Medical Oncology And Neuro-Vascular  
Stroke  
2910 N 3rd St, Suite 470  
Phoenix, Arizona 85013

Dba Barrow Neuro-Oncology  
2910 N 3rd Ave, Suite 420  
Phoenix, Arizona 85013

Dba Barrow Neuroplex Infusion Center  
2910 N 3rd Ave, Suite 430  
Phoenix, Arizona 85013

Dba Barrow Department Of Clinical  
Neuropsychology  
222 W. Thomas Rd, Suite 315  
Phoenix, Arizona 85013

Dba Barrow Injury And Sports Neurology Center  
222 W. Thomas Rd, Suite 304  
Phoenix, Arizona 85013

Dba Barrow Physical Medicine And Neuro-  
Rehabilitation  
222 W. Thomas Rd, Suite 114  
Phoenix, Arizona 85013

Dba Barrow Neuroendocrinology  
240 W. Thomas Rd, Suite 403  
Phoenix, Arizona 85013

Dba Barrow Gregory Fulton Neuro-Muscular/Als  
240 W. Thomas Rd, Suite 400  
Phoenix, Arizona 85013

Dba Barrow Muhammad Ali Parkinson Center  
240 W. Thomas Rd, Suite 300  
Phoenix, Arizona 85013

Dba Jan And Tom Lewis Headache Center  
240 W. Thomas Rd, Suite 400  
Phoenix, Arizona 85013

Dba Barrow Sleep Medicine Center - Opening 2024  
2910 N 3rd Ave  
Phoenix, Arizona 85013

Dba Ivy Brain Tumor Center At Barrow Neuro  
Institute  
310 W. Thomas Rd  
Phoenix, Arizona 85013

Barrow Neurological Institute - Neuro Analytics  
Center – Neuroepidemiology  
3110 N Central, Suite L-150  
Phoenix, Arizona 85012

Dba St. Joseph's Westgate Medical Center  
7300 North 99th Avenue  
Glendale, Arizona 85307

St. Joseph's Hospital Medical Center (Parking  
Structure)  
122 W Merrell St  
Phoenix, Arizona 85013

St. Joseph's Hospital Medical Center (Parking  
Structure)  
137 W Merrell St  
Phoenix, Arizona 85013

St. Joseph's Hospital Medical Center (Parking  
Structure)  
2907 N 3rd Ave  
Phoenix, Arizona 85013

St. Joseph's Hospital Medical Center (Parking  
Structure)  
3001 N 3rd Ave  
Phoenix, Arizona 85013

St. Joseph's Hospital Medical Center (Parking  
Structure)  
2929 N 3rd Ave  
Phoenix, Arizona 85013

Dignity Health Hospital Administration  
3033 N 3rd Ave  
Phoenix, Arizona 85013

Dignity Health Hospital Administration  
3033 N 7th Ave  
Phoenix, Arizona 85013

Dignity Health Hospital Administration  
3200 N Central Avenue, Suite 400 & 500  
Phoenix, Arizona 85012

Dbm Huger Mercy Living Center  
2345 West Oranewood Avenue  
Phoenix, Arizona 85021

Mercy McMahon Terrace  
3865 J Street  
Sacramento, California 95816



EXEMPTION LETTER FOR A QUALIFYING HOSPITAL

ORGANIZATION: DIGNITY COMMUNITY CARE

EXEMPTION START DATE: JANUARY 1, 2025

Based on a review of the information you provided, the Arizona Department of Revenue grants this Exemption Letter to Dignity Community Care. As a Qualifying Hospital, Dignity Community Care is entitled to an exemption from the Arizona Transaction Privilege Tax and the Use Tax beginning on January 1, 2025 for only transactions occurring under the business classifications listed below. Please note that the transactions made in these business classifications are exempt to you as the *customer*. Also note that there are no deductions for transient lodging/hotel, and other exemptions are limited by statute. If you are conducting a taxable business activity, that activity remains taxable unless an applicable deduction or exclusion applies. Please review the Arizona Revised Statutes and/or the Model City Tax Code for more information.

<u>Business Code</u>	<u>Exempt Classification</u>	<u>Statutory Reference</u>
4	Utilities	A.R.S. §42-5063(C)(3)(a)
8	Pipeline	A.R.S. §42-5067(B)(1)
9	Publication	A.R.S. §42-5065(B)(2)(a)
10	Job Printing	A.R.S. §42-5066(B)(3)(a)
11	Restaurant	A.R.S. §42-5074(B)(7)
14	Personal Property Rental	A.R.S. §42-5071(B)(2)(a)
17	Retail	A.R.S. §42-5061(A)(25)(a)
29	Use Tax	A.R.S. 42-5159(A)(13)(a), (b), (c)

The organization is also entitled to an exemption from the Cities Privilege Tax and the Use Tax for the following business classifications only. Please note that the transactions made in these business classifications are exempt to you as the *customer*. Also note that there are no deductions for transient lodging/hotel, and other exemptions are limited by statute. If you are conducting a taxable business activity, that activity remains taxable unless an applicable deduction or exclusion applies.

<u>Business Code</u>	<u>Exempt Classification</u>	<u>Statutory Reference</u>
4	Utilities	M.C.T.C. § Sec. ___-480(e)
9	Publication	M.C.T.C. § Sec. ___-435(f)
10	Job Printing	M.C.T.C. § Sec. ___-425(b)(5)
11	Restaurant	M.C.T.C. § Sec. ___-455(c)
17	Retail	M.C.T.C. § Sec. ___-465(p)
29	Use Tax	M.C.T.C. § Sec. ___-660(p)
49	Jet Fuel Tax	M.C.T.C. § Sec. ___-422(e)
51	Jet Fuel Use Tax (Local Option #LL)	M.C.T.C. § Sec. ___-422(f)
104	Utilities Services (add tax)	M.C.T.C. § Sec. ___-480(e)
111	Restaurants & Bars (add tax)	Local City Code
114	Short Term Motor Vehicle Rental (PHX)	M.C.T.C. § Sec. 14-452
213	Commercial Lease ( <b>Not Model Option #4 Cities</b> )	M.C.T.C. § Sec. ___-445(e)
214	Rental/ Lease/ License of TPP	M.C.T.C. § Sec. ___-450(c)(5)
313	Commercial Lease (add tax-see 213)	M.C.T.C. § Sec. ___-446
485	Wastewater Utility Service	M.C.T.C. § Sec. ___-485(b)




**All locations claimed to be exempt by this organization are listed in Appendix "A" to this Exemption Letter.**

This Exemption Letter is valid for any period on or after the start date listed above. The Department may rescind this Exemption Letter if any of the information relied upon in granting this Letter is found to be inaccurate or if your organization ceases to qualify as an exempt entity under Arizona law. **This letter may be disregarded if misused.**

An Arizona Department of Revenue Transaction Privilege Tax Exemption Certificate (Arizona Form 5000HC) is required to document the applicability of exemptions from tax. **Present a copy of this Exemption Letter to your vendors to substantiate your exempt status along with a properly completed Arizona Form 5000HC for the Appendix "A" location for which your organization is claiming an exemption.**

Information about the procedure and required documentation for obtaining an Exemption Letter can be found in Arizona Transaction Privilege Tax Procedure (TPP) 15-1 on the Department's website. If you have any further questions, contact the Department at (602) 716-6372 or e-mail us at [TPTHealthcare@azdor.gov](mailto:TPTHealthcare@azdor.gov).

Sincerely,



Asher Gulliford  
Arizona Department of Revenue  
Office of Economic Research & Analysis

**Appendix A**

**Dignity Community Care**

Dba California Hosp Medical Ctr – LA  
1401 South Grand Avenue  
Los Angeles, California 90015

Dba French Hospital Medical Center  
1911 Johnson Avenue  
San Luis Obispo, California 93401

Dba Glendale Mem Hosp & Health Ctr  
1420 South Central Avenue  
Glendale, California 91204

Dba Methodist Hospital of Sacramento  
7500 Hospital Drive  
Sacramento, California 95823

Dba Northridge Hospital Medical Ctr  
18300 Roscoe Boulevard  
Northridge, California 91325

Dba Sequoia Hospital  
170 Alameda de las Pulgas  
Redwood City, California 94062

Dba Woodland Memorial Hospital  
1325 Cottonwood Street  
Woodland, California 95695

Dba Chandler Regional Medical Ctr  
1955 W Frye Rd  
Chandler, Arizona 85224

Dba Dignity Health Urgent Care - Ahwatukee  
4545 East Chandler Blvd  
Phoenix, Arizona 85044

Dba Dignity Health Urgent Care-Gilbert  
1501 North Gilbert Road  
Gilbert, Arizona 85234

Dba Dignity Health Women's Imaging Center  
1727 West Frye Road, Ste 110  
Chandler, Arizona 85224

Dba Dignity Health Urgent Care Maricopa  
20750 North John Wayne Pkwy  
Maricopa, Arizona 85139

Dba Dignity Health East Valley Research  
Institute  
485 South Dobson Road, Suite 209  
Chandler, Arizona 85224

dba Chandler Regional Medical Center  
(Parking Lot)  
473 S Pennington Dr  
Chandler, Arizona 85224

dba Chandler Regional Medical Center  
(Parking Lot)  
492 S Pennington Dr  
Chandler, Arizona 85224

dba Chandler Regional Medical Center (Utility  
Meter)  
475 S Dobson Rd  
Chandler, Arizona 85224

dba Chandler Regional Medical Center (Central  
Power Plant)  
495 S Dobson Rd  
Chandler, Arizona 85224

Dignity Health/Dignity Community Care  
Hospital Administration  
3033 N 3rd Ave  
Phoenix, Arizona 85013

Dignity Health/Dignity Community Care  
Hospital Administration  
3033 N 7th Ave  
Phoenix, Arizona 85013

Dignity Health/Dignity Community Care  
Hospital Administration  
3200 N Central Avenue, Suite 400 & 500  
Phoenix, Arizona 85012

Dignity Health/Dignity Community Care  
Hospital Administration  
1727 W Frye Rd, Suite 230  
Chandler, Arizona 85224

Dignity Health/Dignity Community Care  
Hospital Administration  
1875 W Frye Rd  
Chandler, Arizona 85224

Dignity Health/Dignity Community Care  
Hospital Administration  
1349 W Chandler Blvd, Suite 100  
Chandler, Arizona 85224

Bakersfield Memorial Hospital  
420 34th Street  
Bakersfield, California 93301

Community Hospital of San Bernardino  
1805 Medical Center Drive  
San Bernardino, California 92411

Sierra Nevada Memorial Miners Hospital  
155 Glasson Way  
Grass Valley, California 95945

Mark Twain Medical Center  
768 Mountain Ranch Road  
San Andreas, California 95249