

January 18, 2023

**STATE OF ARIZONA**  
Department of Revenue



Dignity Health

EXEMPTION LETTER FOR A QUALIFYING HOSPITAL

**Rob Woods**  
**Director**

ORGANIZATION: DIGNITY HEALTH

EXEMPTION PERIOD: JANUARY 1, 2023 – DECEMBER 31, 2023

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 for the period of January 1, 2023 through December 31, 2023 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.**

Dignity Health

1/18/2023

Page 2

This Exemption Letter is good only for the dates 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.**

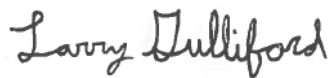
An Arizona Department of Revenue Transaction Privilege Tax Exemption Certificate (Arizona Form 5000HC) is used to document the applicability of exemptions from tax. **Present a copy of this Exemption Letter to your vendors to substantiate your exempt status along with a properly completed Arizona Form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

Your organization must reapply to the Department annually, at least thirty (30) days before the expiration of this Exemption Letter, in order to avoid any lapse in your exempt status.

**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).**

**Please submit all renewal requests by e-mail to: [TPTHealthcare@azdor.gov](mailto:TPTHealthcare@azdor.gov)**

Sincerely,



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

**Appendix A**

**Dignity Health**

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

Dbá Dominican Hospital  
1555 Soquel Drive  
Santa Cruz, California 95065

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

Dbá Mercy General Hospital  
4001 J Street  
Sacramento, California 95819

Dbá Mercy Hospital  
2215 Truxtun Avenue  
Bakersfield, California 93311

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

Dbá Mercy Medical Center  
333 Mercy Avenue  
Merced, California 95340

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

Dbá Mercy Medical Center Redding  
2175 Rosaline Avenue  
Redding, California 96003

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

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

Dbá St. Bernardine Medical Center  
2101 North Waterman Avenue  
San Bernardino, California 95340

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

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

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

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

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

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

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

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

Dbá Mercy Gilbert Medical Center  
3555 South Val Vista Drive  
Gilbert, Arizona 85296

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

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

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

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

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

Dba Barrow Neurological Institute Infusion Center  
240 West Thomas Road, Suite 401  
Phoenix, Arizona 85013

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

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

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

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

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

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

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

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

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

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

Dba St. Joseph's Hospital and Medical Outpatient  
Imaging Center – Westgate  
7330 North 99th Avenue, Suite 125  
Glendale, Arizona 85305

Dba St. Joseph's Medical Center Cancer Center –  
Westgate  
7330 North 99th Avenue, Suite 300 & 350  
Glendale, Arizona 85305

Dba Pre-Admission Testing Clinic at St. Joseph's  
Hospital and Medical Center  
2910 N 3rd Avenue, Suite 130  
Phoenix, Arizona 85012

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

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

Dba St. Joseph's Westgate Medical Center  
7300 North 99th Avenue  
Glendale, Arizona 85305

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

1/18/2023

Page 5

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

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

Mercy McMahon Terrace  
3865 J Street  
Sacramento, California 95816