

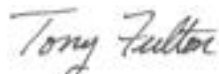
January 31, 2022

### Revenue Ruling Rescinded

The following revenue ruling is hereby rescinded:

**01-08-1 – Sales and Use Tax Exemption for Qualified Materials for Use in a Community-Based Energy Development Project**, issued January 16, 2008.

APPROVED:



Tony Fulton  
Tax Commissioner

January 31, 2022