

REG-1-058, Photographers and Photostatic Materials

058.01 Sales and use tax applies to sales of photographs and photostatic copies. Taxable transactions include sales of photographs or photostatic copies produced to special order for the customer, and also to charges for the making of photographs or photostatic copies when the materials used are furnished by the customer.

058.01A Tax must be collected on the total selling price without deduction for the cost of the product sold, labor, professional expertise, or any other expenses of the photographer such as travel time, rental of equipment, or salaries or wages paid to assistants or models, whether or not such expenses are itemized on the billing to customers.

058.02 Photofinishers, photographers and photostat producers may purchase for resale property such as mounts, frames, and sensitized paper, which becomes an ingredient or component part of photographs or photostats which are sold. Sales to the photographer, photofinisher, or producer of materials used or consumed in the process of making the photographs or photostatic copies, such as chemicals, trays, films, plates, proof paper, and cameras, which do not become an ingredient or component part of the item sold are taxable.

058.03 Charges for printing pictures or making enlargements from negatives furnished by the customer including charges for developing the negatives are taxable. The tax also applies to charges by a photofinisher for tinting or coloring pictures.

(Sections 77-2702.07, 77-2702.13, 77-2702.15, and 77-2702.17 R.S.Supp., 1993. May 14, 1994.)