

FYI – For Your Information

Special Regulation: Photographers

A photographer is performing a service subject to provisions of the Service Enterprises in the Special Regulations. If this services is specifically bargained for without regard to the tangible personal property involved, and if the value of the service is greater than the property transferred, no tax is collected from the purchaser but the photographer must pay tax on purchases of materials used to perform this service. Because the photographer is providing a service and not manufacturing photographs all equipment and cameras used by the photographer are subject to sales tax upon their purchase.

Citation: Photographers, Special Regulations for Specific Businesses, 1 CCR 201-5.



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