



STATE BOARD OF EQUALIZATION

September 6, 1951

Dear Mr.

Our San Jose office has referred to us your letter of August 9, 1951, in which you ask concerning the application of tax to a photographer's charges •

As indicated by Sales and Use Tax Ruling 23, copy enclosed, tax applies to sales of photographs, and no deduction is allowable because of the expenses of the photographer. It is, therefore, our opinion that tax applies to your entire charge to architects for whom you photograph buildings, without deduction for traveling expenses or the cost of food and lodging.

With respect to photographs which you sell to a California magazine, it is our opinion that tax applies and that it is immaterial that the magazine has a national circulation. As indicated by Sales and Use Tax Ruling 50, copy enclosed, tax does not apply to sales of tangible personal property which becomes an ingredient or component part of any newspaper or periodical issued regularly at average intervals not exceeding three months. Since photographs are merely reproduced in the publication, and the photograph itself is not physically incorporated into the publication, the sale of photographs for use in publications is not exempt. Your sales of photographs to periodicals in this State are, accordingly, subject to tax.

Very truly yours,

R G. Hamlin
Tax Counsel

AOC: ja

cc: Mr. ---