

Memorandum

420.0300

To: Marysville – Tax Administrator

Date: April 24, 1957

From: Headquarters – Sales Tax Counsel (EHS:JJD)

Subject: Taxability of Sitting Fees by Portrait Photographers

It is our opinion that the conclusions stated in your memorandum of April 8 concerning the application of the sales tax to sitting fees charged by portrait photographers are correct.

We feel that when the charge is made and no pictures are obtained that such charge must properly be considered a service fee. However, when finished pictures are purchased, the sitting fee, although separately stated, appears to be part of the charges for the completed pictures.

The only reservation which we have concerns the possibility that although taxpayer states otherwise, the ten proofs supplied may become the property of the customer. If the customer retains the proofs, we naturally feel that all sitting fees should be considered as the taxable selling price of the proofs.

E. H. Stetson

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