



STATE BOARD OF EQUALIZATION

March 8, 1967

Gentlemen:

This will confirm our telephone conversation of March 7. You asked whether tax applies to the following transaction:

You make a paste-up including photographs and typography of a page of the "C" newspaper. The paste-up is then delivered to a photographer who photographs it. The pasteup and photograph are then returned to you.

Under these circumstances, we think the photographer is selling a photograph. The sale/is a sale of tangible personal property to a consumer and tax applies to the charge made by the photographer.

If you have any further questions, please feel free to call on us.

Very truly yours,

John H. Murray
Associate Tax Counsel

JHM:lt [lb]