



STATE BOARD OF EQUALIZATION

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November 26, 1991

Mr. T--- W. N---
General Counsel and Legislative Advocate
C--- N--- P--- A---
XXXX --- ---, Suite XXX
---, CA XXXXX

Dear Mr. N---:

This is reply to your October 16, 1991 letter regarding the application of sales tax to the sale of a photograph.

You note that you understand the sale of a photograph by a freelance photographer is subject to sales tax but the charge for the transfer of a photograph through an electric wire service is nontaxable.

Tax does not apply to a charge for a photograph sent through a remote electronic wire service. By "remote" we mean that the transmission must occur from premises other than the receiver. In such case, the transfer of the photographic image is not a transfer of tangible personal property. (Cf. Rev. & Tax. Code § 6006.)

We hope this answers your question; however, if you need further information, feel free to write again.

Very truly yours,

Ronald L. Dick
Senior Tax Counsel

RLD:sr