



STATE BOARD OF EQUALIZATION

May 11, 1950

Dear Sir:

This is in answer to your letter of May 4 with respect to the application of the State sales tax to various transactions referred to therein.

With respect to the measure of the tax upon your sale of a photographic print to a magazine or a newspaper for which separate charges are made covering the sales price of the print and the reproduction right for the print, it is our opinion that the tax applies to the full charge.

We regard the sale of color film to a photographer which he actually resells as a finished picture or as a part thereof to be a sale for resale and not subject to tax. In this case the film is regarded in the category of the paper upon which prints are made as in the case of an ordinary photograph.

For your information we are enclosing copies of each of Sales and Use Tax Rulings 2, 23, and 55. You will note that the State sales tax does not apply to sales of tangible personal property to out-of-state purchasers if the sale is in the course of interstate commerce, as defined by Section A-1-(c) of Ruling 55.

Very truly yours,

R. G. Hamlin
Associate Tax Counsel

RGH:HB