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**STATE BOARD OF EQUALIZATION**

August 29, 1951

Mr. M--- K---  
K--- and S---  
Certified Public Accountants  
XXX --- --- Boulevard  
--- ---, California

Dear Mr. K---:

This is in reply to your letter of August 14, 1951, in which you ask for information concerning the application of tax to certain charges made by sign painters and photographers.

As indicated by Sales and Use Tax Ruling 25, copy enclosed, tax does not apply to charges for painting or lettering on real property, such as a building. In this case the painter or letterer is the consumer of the materials used in such work, and the tax applies with respect to the sale of such property to him. Where the materials consumed in such work have been purchased under a resale certificate without the payment of the California sales or use tax, the cost price of such materials should be reported at line 2 of the painter's sales and use tax return, as self-consumed merchandise.

We do not regard the tax as applicable to charges for lettering on an automobile, and accordingly it is immaterial whether the lettering is for the first time, or is to replace the original lettering which has worn off. The letterer is the consumer of the materials used, and tax applies to the sale of the materials to him.

Where a removable sign is repainted because of a change in copy, the sign is in effect a new sign rather than a repaired sign, and tax applies to the gross receipts from the sale of the sign.

In addition to Ruling 25 we are enclosing a copy of Ruling 30 which under certain circumstances may relate to sign painters.

You also have asked concerning the application of tax to certain expenses relating to models, transportation and props, which a photographer bills to his customers. As indicated by Sales and Use Tax Ruling 23, copy enclosed, tax applies to charges for photographs without deduction for expenses such as travel time, rental of equipment, or wages paid to models. In our opinion tax applies to the entire charge made by the photographer in the example you mentioned.

Very truly yours,

R. G. Hamlin  
Tax Counsel

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