

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 87-85

Photographers and Photostat Producers; Photo Finishers and Retouchers; X-Rays

A. Photographers and Photostat Producers -- Tax applies to sales of photographs and photostat copies, whether or not produced to the special order of the customer, and to charges for the making of photographs or photostat copies out of materials furnished by the customer. No deduction is allowable on account of such expenses of the photographer as travel time, rental of equipment, or salaries or wages paid to assistants or models, whether or not such expenses are itemized in billings to customers.

Tax does not apply to sales to photographers and photostat producers of tangible personal property which becomes an ingredient or component part of photographs or photostat copies sold, such as mounts, framers, and sensitized paper, nor does it apply to sales to the photographer or photostat producer of materials consumed directly in the process of making the photographs or photostat copies such as chemicals, films, plates, and proof paper. However, the tax does apply to such items as trays, cameras, and other equipment and supplies used but not directly consumed in the process of making the photographs or photostat copies; and the tax on such items must be paid by the photographer or producer.

B. Photo Finishers and Retouchers -- Tax applies to charges for printing pictures or making enlargements from negatives furnished by the customer but not to charges for developing the negatives if such charges are separately stated. Tax does not apply to charges for retouching, tinting or coloring pictures furnished to the finisher by the customer.

Tax applies to sales to photo finishers of all tangible personal property used by them in developing negatives, finishing pictures, and retouching, coloring or tinting pictures furnished by customers, except sensitized paper upon which the prints are made, and frames and mounts sold along with the finished pictures.

C. X-Rays -- Producers of X-ray film for the purpose of diagnosis of conditions of humans are the consumers of materials and supplies used in the production thereof. Thus, the tax applies to the sale of such materials and supplies to laboratories producing X-ray film for the purpose of such diagnosis. Producers of X-ray film for any other purpose such as inspection of metals and similar purposes are retailers of the film or pictures and the tax applies to the gross receipts from the retail sale thereof.

Cross Reference: Medical Labs; Typographers

R. GARY CLARK
TAX ADMINISTRATOR

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