



STATE BOARD OF EQUALIZATION

January 13, 1950

Dear Sir:

This is in answer to your letter of December 19, objecting to the fact that your photo finisher charges you an amount for sales tax for developing of color film.

Under Sales and Use Tax Ruling 23, copy enclosed, the tax applies to charges for printing pictures but not to charges for developing the negatives if such charges are separately stated. Accordingly, if the process performed by your finisher is developing only, his charge is not subject to tax. If, however, your finisher also furnishes you with prints, his total charge is taxable, unless he makes a separate charge for the developing of the negative.

Very truly yours

E. H. Stetson
Tax Counsel

EHS:ph