

## **470.0000 REPAINTING AND REFINISHING—Regulation 1551**

*See also Manufacturers of Personal Property.*

470.0010 **Materials Used in Painting Automobiles.** An automotive paint shop may purchase the paint, solder, and welding rods for resale since they become component parts of the automobile. If putty used in the painting operation remains as a component part of the automobile, it may also be purchased for resale.

Paint thinner, abrasives, cleaning compounds, and masking tape are regarded as consumed by the paint shop as they do not remain on the automobile as component parts thereof. Accordingly, sales of these materials to automotive paint shops are taxable. 7/25/50.

470.0020 **Signs.** Repainting signs without changing copy is a repair operation. 1/24/51.

[470.0040](#) **Signs.** Repainting removable sign because of change in copy constitutes taxable processing, as sign becomes essentially new. 8/29/51.

470.0060 **Signs.** Charges for completely repainting sign and changing lettering are taxable as fabrication unless work is done on sign while affixed to land or building. 9/23/52.

470.0080 **Signs.** A sign painter who merely changes or blacks out lettering on signs which are not attached to realty, is regarded as performing a reconditioning operation and is the consumer of paint which he uses. Where the painter makes extensive changes to the sign, i.e., he changes the entire design, makes lettering larger or smaller or rearranges it so that a completely different sign is created, such operation is considered to be fabrication and the painter's entire charge therefore is taxable. 3/16/67.

470.0100 **Signs.** The sign painter is regarded as the consumer of paint used in repainting signs not attached to realty, regardless of whether or not the lettering is changed or blacked out. 7/17/58.

470.0120 **Used Vehicles for Resale.** A custom painter of automobiles may give a resale certificate when purchasing paint to be used on cars being painted for used car dealers, and accept a resale certificate from the car dealer for the paint used in refinishing such cars. A dealer in used cars who has his own paint shop may give resale certificate for paint purchased and used in rehabilitating his used cars. Both purchases of paint are for resale and tax does not apply. 9/19/51.