

## **Regulation 1543: Publishers**

Regulation 1543 explains the application of tax to sales and purchases of tangible personal property by publishers of printed literature. The regulation defines terms that are peculiar to the publishing industry and provides guidance in the application of tax to the activities of the publishing industry. The revised regulation, among other things,

- Provides the definitions of terms in subdivision (a) including “illustrator” in subdivision (a)(5) and “photographer” in subdivision (a)(6).
- Incorporates the term “photographic images” in place of “photographs” in subdivision (b)(1)(B).
- Creates subdivision (b)(10) to reference Regulation 1540 regarding the application of tax to finished art and reproduction rights transferred pursuant to technology transfer agreements.
- Incorporates a new example in subdivision (c)(7) on the application of tax to finished art transferred along with reproduction rights in technology transfer agreements pursuant to Regulation 1540.

A copy of Regulation 1543 can be obtained from our Information Center or our website at [www.boe.ca.gov/sutax/staxregs.htm](http://www.boe.ca.gov/sutax/staxregs.htm).

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