

Tax and Licensing Division  
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## Tax Compliance Guide

### Photographers and Photofinishers

(2/2022)

THIS GUIDANCE IS A SUMMARY IN LAYMEN'S TERMS OF THE RELEVANT AURORA TAX LAW FOR THIS TOPIC, INDUSTRY, OR BUSINESS SEGMENT. IT IS PROVIDED FOR THE CONVENIENCE OF TAXPAYERS AND IS NOT BINDING UPON THE CITY. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE AURORA MUNICIPAL CODE AND APPLICABLE RULES AND REGULATIONS. THIS GUIDE DOES NOT CONSTITUTE A CITY TAX POLICY.

[Auroragov.org/tax](http://Auroragov.org/tax)

The *Aurora Municipal Code* imposes a sales/use tax upon the purchase price paid for tangible personal property at retail. Photographers and photofinishers primarily engaged in the business of selling personal property in the form of print matter or finished products must charge Aurora tax upon "[t]he gross purchase price of articles sold after manufacturing or after having been made to order, including the gross value of all the materials used, labor and service performed and the profit thereon."

#### Sales by Photographers and Photofinishers (Sales Tax)

Whether or not separately stated in the final bill, the purchase price paid to photographers and photofinishers is taxable, including but not limited to the following items:

- ❖ Pictures, including digital pictures transferred on tangible media or delivered electronically via download, file sharing services, or any other digital means;
- ❖ Prints made from developed negatives;
- ❖ Sitting fees, transfer fees, or other similar charges;
- ❖ Travel time, wages, or commissions for the photographer or models;
- ❖ Charges for rental of equipment; or
- ❖ Other labor and costs that are part of the price charged for the tangible photographs.
- ❖ The sale of individual items such as frames, sensitized paper, mounts and any other tangible personal property that is not part of a finished product; unless the sales qualify as a "wholesale" and the purchaser provides to the seller a valid exempt certificate.

#### Non-Taxable Sales

The following types of transactions are not subject to Aurora sales/use tax.

- ❖ Frames, backing, mounts, or sensitized paper which later become part of the finished pictures sold at retail;
- ❖ The price charged solely for services, such as editing pictures provided by a customer or the developing of films, including coloring and tinting.

#### Purchases by Photographers and Photofinishers (Sales /Use Tax)

Common examples of property and services subject to sales/use tax for photographers and photofinishers include, but are not limited to:

- ❖ Complimentary items – The cost of complimentary items given away to customers or employees is subject to City use tax. The photographer must remit Aurora use tax on the purchase price of these items on their next periodic City sales/use tax Return.
- ❖ Furniture & Equipment – Fixed assets such as, office furniture, fixtures, point of sale and other computer hardware, software, cameras, lenses, monitors, tripods, filters, extras, lighting whether purchased, leased, or rented from sources inside or outside the City, is subject to City sales/use tax.
- ❖ Other supplies, including, but not limited to, office, cleaning, and maintenance supplies, subscriptions, uniforms, promotional items, forms, publications, tools, plants and decorations, and other similar items are subject to City sales/use tax.

#### Examples

1. Photographer A is licensed with Aurora. Customer B is also located in Aurora; Customer B signs a contract with Photographer A to take pictures at their wedding ceremony, which will be at a location in Aurora. The contract includes up to 500 pictures of friends and family for the price of \$2,500.00. These pictures will also be delivered to customer A via download from Photographer A's website for a download fee of \$100.00. Photographer A will charge a \$30.00 transfer fee to upload the pictures. The contract also includes photographer's travel time of \$75.00 and a \$25.00 commission to be paid to the photographer's helper to aid with sitting arrangements. Photographer A must charge Aurora sales tax on the entire contract.

2. Photographer C is located and licensed in Aurora and purchased supplies from Photography Supply D. They purchased the following items: a new camera for \$5,000.00, filters for \$300.00, fifty 8"x11" frames in the amount of \$100.00, and one box of sensitized paper in the amount of \$50.00. Photography Supply D needs to charge Aurora sales tax to Photographer C on the \$5,000.00 camera and \$300.00 filters. These items are part of Photographer C's equipment or supplies. The frames and sensitized paper are purchased exempt from sales tax, they are part of finished pictures later sold at retail.

## Related Topics

Manufacturing & Fabrication

Use Tax

Wholesale Sales

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## Citations

*Aurora Municipal Code*

§ 130-31. Definitions

§ 130-33. Legislative Intent

§ 130-156. Taxable Items

§ 130-157. Items Exempt From Taxation

§ 130-160. Responsibility for payment

§ 130-161. Schedule of Taxes

§ 130-196. Levy

§ 130-199. Use tax credit

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## Contact Us

For additional assistance, please contact us:

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