TAXPAYER SERVICE DIVISION

FYI – For Your Information

Special Regulation: Photofinishers

Photofinishers are engaged in the business of selling tangible personal property to their customers and such sales are taxable. Purchases of materials that become ingredients or component parts of the finished picture, such as mounts, frames, and sensitized paper are not taxable because these items are purchased by the photofinisher for resale. Conversely, purchases of materials that do not become a part of the product sold to the customer are taxable to the photofinisher.

Citation: Photofinishers, Special Regulations for Specific Businesses, 1 CCR 201-5.

Colorado Department of Revenue
Taxpayer Service Division
1375 Sherman St.
Denver, Colorado 80261

Forms and other services:
(303) 238-FAST (3278)
Assistance:
(303) 238-SERV (7378)
Fuel Tax: (303) 205-5602
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