



## Photofinishers

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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, to the photofinisher, 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.

THE ABOVE INFORMATION IS A SUMMARY IN LAYMAN'S TERMS OF THE RELEVANT LOVELAND TAX LAW FOR THIS INDUSTRY OR BUSINESS SEGMENT. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE LMTC (LOVELAND MUNICIPAL TAX CODE) AND APPLICABLE RULES AND REGULATIONS.