



Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

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Sale of School Photographs

Is a photographer who uses schools to collect the sales price of school pictures liable as a seller for the retail sales tax on the selling price of the prints?

A photographer took school photographs and sends the prints directly to the schools after processing. . The school distributed the prints to their students. After receiving payment, the schools deducted the school's commission and forwarded the balance and unclaimed pictures to the taxpayer.

The photographer was making retail sales of school pictures. Because the only business risk with respect to the photograph sales was borne by the photographer, the schools were merely agents of the photographer for the collection of the selling price of the prints. Therefore, the gross amount paid for the photographs was subject to the retail sales tax, which the photographer must collect as a seller under RCW 82.08.050. The retail sales tax applies to the gross charges for the prints, without deduction for any amounts paid to the schools or others as fees or commissions.

All ETAs were cancelled on February 2, 2009 and those which had a continued use were rewritten and reissued using a new numbering system. The new ETAs are numbered using the following format 3nnn.yyyy. The Department of Revenue issued ETA 3001.2009 which includes a cross reference table showing the old and new ETA numbers for those ETAs that were rewritten.

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