



## Ohio Administrative Code Rule 5703-9-33 Photographers.

Effective: September 23, 2017

---

The production of still photographs or prints, motion pictures, the developing of negatives, or the mounting of transparencies in frames to create slides, for a consideration, are sales. Unless the sale is otherwise exempted by law, the entire charge is subject to the sales tax without any deduction on account of the cost of property sold, cost of materials used, labor or service cost, or any other expense.

---