

City of Colorado Springs

# Tax Guide

## Photography and Videography

Photographers and videographers are primarily engaged in the business of selling tangible personal property. Photos, videos, and the right to access or use photos and/or videos are considered tangible personal property. These items are subject to sales and use tax, regardless of the method of delivery, be it digital or otherwise.

Sitting fees or other services provided by the photographer or videographer are not taxable when stated separately on the invoice. When the charges for services are combined with taxable product(s) on the invoice (shown as a lump sum), the entirety of the package is taxable.

If the purchase price of individual prints or digital images is separately stated, the cost assigned must be reasonable and reflect a minimum of fair market value at retail.

### Common Examples

1. A wedding photographer is hired to photograph and video a wedding in Colorado Springs. The photographer combines the service, prints, and videos into a single package price, where the services and tangible personal property are not separately stated on the final invoice. The entire purchase price of the package is subject to city sales tax.
2. A local photographer invoices a customer in Colorado Springs for a senior picture session. When invoiced, the sitting fee is separately stated from the proof book and prints. In this situation, the sitting fee is not subject to city sales tax. Only the tangible personal property, which is separately stated, is subject to sales tax (proof book and prints).
3. A photography studio allows clients to access their photos via an online gallery. The clients may print copies or order professional prints. In this situation, the charge for accessing the online gallery is considered tangible personal property and therefore, subject to sales tax.

### CS CODE SECTION

2.7.104 Words and Phrases:  
Purchase or Purchase Price  
2.7.102, 2.7.201, 2.7.301  
2.7.308, 2.7.312, 2.7.438

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*This guide provides an overview of specific subject matter and is not intended to be substituted for the full text within the City of Colorado Springs Tax Code*

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