

# Excise Tax Advisory

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## **Printing Industry Use Tax on Consumable Materials and Supplies**

What is the measure of the use tax on consumable items produced by commercial printers for their own use as intermediate steps in the production of a final print job?

Printers are often required to produce a series of consumable items for use as intermediate steps in the production of the final print job or publication. Some examples are electronic tapes, layouts, proofs, litho negatives, type in galley or assembled form, and plates or engravings.

When a printer produces these articles as intermediate steps in the production of a final printing job, the printer is engaging in a professional and/or artistic type of service. The articles produced are merely tangible evidence of in-house services necessary in the production of finished printed products sold to customers.

Printers are liable for retail sales or use tax as consumers of the materials used in the production of such articles as an intermediate step in the production of a final printing job.

However, since the articles produced for this purpose are the result of professional and/or artistic type services, it is appropriate to consider only the cost of materials in arriving at the measure of the use tax.

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