

Library

August 14, 1933

Mr. A. L. Frees, Director
Sales Tax Division
State Tax Commission
Phoenix, Arizona

Dear Mr. Frees:

In the case of printers, the question has been presented as to on what a sales tax should apply, where the printer, in selling printed matter, makes separate charges for the material used and for printing the printed matter.

It is my opinion that where separate charges are made for the material and for the printing, sales tax applies only to the sale of the material. The charge for printing is for services and not for a sale of tangible personal property.

Very truly yours,

CLS:R

Assistant Attorney General

33-374