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CONTINUED FOCUS: MORE FREQUENTLY ASKED QUESTIONS FROM PROFESSIONAL PHOTOGRAPHERS

The June 2020 issue of *Treasury Update* featured an article containing general sales tax information applicable to the photography industry entitled "Focusing In: Sales Tax Information for Photographers." The article also addressed a number of questions frequently asked by professional photographers regarding the taxability under Michigan law of specific types of sales made by photographers, as well as a few related issues. The popularity of the topic led Treasury to compile this second set of frequently asked questions from photographers.

Q1: I am a "stock photographer" who takes pictures for display in various local businesses. I do not sell any of my photographic images outright and, instead, sell licenses which allow customers to temporarily display those images in their business for a fixed period of time. These photos are not for use in commercial advertising. Are these transactions taxable?

A1: It depends on whether the image being licensed is in a digital format or not. Sales tax generally applies on any lease or rental that involves "any transfer of possession or control of tangible personal property for a fixed or indeterminate term for consideration and may include future options to purchase or extend." If the license involves the transfer of a non-digital photograph that will be returned to the photographer upon conclusion of the license, it is a taxable lease or rental of tangible personal property. If, however, the license involves the transfer of a digital photograph, there is no tangible personal property in the transaction and the transaction is not subject to tax.

Q2: My stock photography is licensed to businesses only for use in developing various print advertisements. Will these transactions automatically qualify for the sales and use tax exemption for "commercial advertising elements"?

A2: Qualification for the exemption will depend on the specifics of each transaction and will not be exempt in all circumstances. Michigan exempts the sale or purchase of "commercial advertising elements" and, to qualify for this exemption, all of the following must be met:

1. The element is used to create or develop a print, radio, television, or other advertisement;
2. The element is discarded or returned to the provider after the advertising message is completed; and
3. The element is custom developed by the provider for the purchaser.

For purposes of this exemption, a "commercial advertising element" includes various photography-related products such as negative or positive photographic images, artwork, illustrations, retouching, and layouts.

Q3: I am an independent contractor who has been granted permission by a local public school to take pictures at various high school events. All of

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the pictures from these events are available for sale on my personal website and can be purchased by parents or students. Are these sales taxable?

A3: The sale of the photographs to students or parents would be taxable if the images are delivered in a non-digital format. This includes, as an example, images delivered as print photographs or digital photos pre-loaded on a flash drive. If the images are delivered digitally through e-mail, a digital service such as Dropbox, pCloud, or Google Drive, or other electronic means, then the sale of the photographs would not be taxable. Because the photographer is acting as the retailer in this case, the photographer is responsible for collecting and remitting any applicable sales tax.

Q4: How does the above answer change if I am paid a fee or commission to act as an agent of the school with all subsequent photo sales made through the school?

A4: While in this case the school – rather than the photographer – is the retailer required to collect and remit sales tax, the taxability of the photographs remains the same: non-digital photographs sold by the school are generally taxable and digital images are not taxable. The fee or commission paid to the photographer to take pictures at school events is not subject to sales tax.

Q5: What if I am selling photos directly to the school instead of parents or students?

A5: Unlike property sold by most schools, tangible personal property sold to most public and nonprofit private schools is exempt from Michigan sales tax. For additional information on sales to exempt clients, such as schools, please refer to Revenue Administrative Bulletin (RAB) 2016-14 and Question #5 in the photography article in the June 2020 edition of *Treasury Update*.

Q6: One of the services I offer as part of my photography business is photo restoration. Typically, a customer will bring in an old, damaged family photograph that they want restored, if possible, to its original condition. I scan the photograph into my computer and use specialized digital tools to accomplish the restoration. Are such restoration services subject to Michigan sales tax?

A6: In this instance, no. Coloring, tinting, retouching, restoration, and similar services, if performed by the photographer on images or photographs owned by the customer, are nontaxable. However, if such services are performed as part of a package that includes tangible personal property, or in connection with the photographer's creation of photographic images to be sold as prints or other tangible personal property, the total amount charged to the customer is taxable.

Q7: I specialize in portrait photography, and I primarily use package pricing for senior portraits. The package price includes the portrait sitting, various prints, and a small digital image. However, I charge an additional, separate fee for certain labor-intensive retouching services, such as removing reflections from eyeglasses. The charge for that service is separately itemized on the customer's invoice and is not part of the package price. Do I need to charge sales tax on the retouching services?

A7: Yes. Even though you have chosen to charge separately for certain types of retouching services, you are performing those services in connection with the creation of photographic images that you sell to your customers as prints or other tangible personal property. Accordingly, the entire amount charged to the customer – the package price as well as the separate charge for retouching – is subject to Michigan sales tax.

Q8: In connection with my photography business, I purchase mats and frames in quantity that I later use to finish images into framed pieces for clients, typically as part of a photographic package. For instance, a wedding package might include my services photographing the event, a number of various sized prints, and one framed and matted 11x14 portrait, ready for hanging on the wall. Must I pay sales tax on the mats and frames when I purchase them?

A8: No. Because you are acting as a retailer when you sell printed photographs and other items to your clients, your purchases of frames and mats that you use to make finished photographs is exempt from Michigan sales tax because the items are being purchased for resale. To obtain a resale exemption from suppliers, you should provide a completed and signed exemption certificate, Form 3372 Michigan Sales and Use Tax Certificate of Exemption, to each seller. You should check the exemption box labeled "For Resale at Retail" and include your Michigan sales tax license number.

For More Information:

Taxpayers can register for Michigan sales tax, and obtain more information, by visiting the Sales and Use Tax page on Treasury's website www.michigan.gov/taxes. This page contains links to, among other things, New Business Registration, the text of the Sales Tax Act and related administrative rules, Forms and Instructions, and Frequently Asked Questions regarding many sales and use tax topics. Taxpayers needing additional information or who have a specific question regarding sales tax should call Treasury's Tax Technical Services at 517-636-4357.

COURT OF CLAIMS: DEPARTMENT NOT PRECLUDED UNDER FOUR-YEAR STATUTE OF LIMITATIONS FROM ADJUSTING CARRYFORWARD

In *McLane Co Inc v Dep't of Treasury*, issued on September 10, 2020, the Court of Claims held that a credit carryforward that originated in 2010 under the Michigan Business Tax (MBT) and was reported on an MBT 2011 return was properly adjusted by Treasury in 2018 following an audit.

Under the Revenue Act, the four-year statute of limitations precludes Treasury from assessing a deficiency, interest or penalty after the later of four years from the date set for filing a required return or the date the return was filed. MCL 205.27a(2).

Treasury concluded its audit of the taxpayer's 2008-2010 tax years in 2017. The audit resulted in a credit due. This credit amount included an overpayment from 2010 that the taxpayer had reported as a carryforward on its 2011 and subsequent returns. As a result of the audit determination, Treasury issued a refund check that included the overpayment from 2010. On February 7, 2018, Treasury sent a notice to the taxpayer that the 2010 carryforward reported on its 2011 return was being disallowed, but after the removal, no additional tax was owed as a reduced credit carryforward remained.

The taxpayer appealed to the Court of Claims, contending the 2011 return was "final and closed" and the adjustment to its claimed carryforward was issued beyond the statute of limitations. The taxpayer claimed that the reduced carryforward was a "deficiency," and thus subject to the statute of limitations period prescribed by section 27a of the Revenue Act.

The court noted it must give meaning to the terms "assessment" and "deficiency" used in section 27a(2). Rejecting the taxpayer's argument that in the absence of an express definition of "deficiency" in the Revenue Act, the court should rely on section 2(2) of the Michigan Income Tax Act and look to the Internal Revenue Code to define "deficiency," the court noted that section was limited to the Income Tax Act and that it was instead proper to look to dictionary definitions for undefined terms under the Revenue Act.

Relying on the plain language of the Revenue Act, the court reasoned that a "deficiency" and an "excessive claim for credit" are separate concepts. Under the Revenue Act, a deficiency arises when "the amount of tax paid is less than the amount that should have been paid." Here, the taxpayer made an excessive claim for credit. The court held section 27a of the Revenue Act was unambiguous and because the Legislature only applied the statute of limitations to deficiencies it was not proper to apply it here. The court further noted that no "assessment" under the Revenue Act was issued. The taxpayer did not owe additional tax to the state and the adjustment was not an assessment for an "amount due and payable" that would implicate the statute of limitations.

The taxpayer has appealed to the Michigan court of Appeals.

ABOUT TREASURY UPDATE

Treasury Update is a periodic publication of the Tax Policy Division of the Michigan Department of Treasury.

It is distributed for general information purposes only and discusses topics of broad applicability. It is not intended to constitute legal, tax or other advice. For information or advice regarding your specific tax situation, please contact your tax professional.

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MICHIGAN SUPREME COURT DENIES TREASURY'S REQUEST FOR LEAVE TO APPEAL *KOJAIAN MGT CORP ET AL V DEP'T OF TREASURY*

In the February 2020 issue of the *Treasury Update*, we discussed the Michigan Court of Appeals' December 17, 2019, split (2-1) unpublished decision in the case *Kojaian Mgt Corp et al v Dep't of Treasury*. In that decision, the court held that the cost basis of assets held by a partnership that was acquired by the taxpayer qualified as costs of assets under the Investment Tax Credit in the Michigan Business Tax (MBT) Act. In March 2020, Treasury sought leave to appeal the Court of Appeals' decision to the Michigan Supreme Court. On September 30, 2020, the Supreme Court denied Treasury's request for leave to appeal. Consequently, the unpublished Court of Appeals' decision stands with respect to the taxpayer for the tax year at issue.

ARE GIFT CERTIFICATES AND ITEMS PURCHASED WITH THEM TAXABLE?

Generally, the sale of gift certificates and gift cards (collectively, gift certificates) are not subject to sales or use tax despite often being sold as tangible personal property in the form of a plastic card or a paper certificate. Instead, gift certificates are treated as intangible property that represents a monetary value that may be used to purchase goods or services at the businesses designated on the gift certificates.

Charitable organizations often obtain gift certificates, sometimes as donations, to be sold or auctioned off to raise funds for the organization. Because gift certificates are not treated as tangible personal property, charitable organizations, like other sellers, are not liable for sales tax when they sell or auction them.

When a person uses a gift certificate for purchasing taxable property a taxable transaction occurs. The seller in that transaction must remit sales tax based on the monetary value exchanged. For instance, if a person uses a gift certificate with a value of $10 at a restaurant in exchange for prepared food, the restaurant is liable for $0.60 sales tax on the transaction.

Gift certificates, however, don't always have a specified monetary value. For example, hotel and other accommodation providers may donate gift certificates that restrict the holder to a certain number of nights for which the certificate may be used (hotel rooms and other accommodations are subject to use tax; see MCL 205.93a(1)(b)). When such a certificate is used to purchase the room or accommodation, the provider is liable for use tax based on the value of the room or accommodation at that time of the rental, the amount that represents the "purchase price." Because the value of a room rental at a hotel often varies, the hotel must pay use tax based on the value of the particular room rented for the particular night(s) rented. The hotel should use its published rate excluding any promotional discounts (sometimes referred to as the "rack rate").

TAX TRIBUNAL RULES AGAINST TREASURY ON MICHIGAN BUSINESS TAX CREDITS ISSUE

In an August 24, 2020 decision, the Michigan Tax Tribunal in *Edward W. Sparrow Hospital Ass'n v Michigan Dep't of Treasury* ruled in favor of the taxpayer and against Treasury in a case that involved the taxpayer's entitlement to claim certain credits and deductions under the now-repealed Michigan Business Tax (MBT).

The taxpayer challenged an MBT assessment issued by Treasury following an audit. Although the taxpayer is a non-profit healthcare entity, it pays tax on the income it derives from certain for-profit activities. During the tax years at issue in the underlying audit, all of which were governed by the MBT, the taxpayer claimed amounts for the investment tax credit under MCL 208.1403 and the depreciable asset deduction under MCL 208.1113(6)(c) using the cost of assets that it acquired and used only in its non-profit (i.e., non-taxable) business activities. Certain other less-valuable credits also claimed by the taxpayer were partially disallowed in the audit.

The parties filed cross-motions for summary disposition. At issue were MCL 208.1403 and MCL 208.1113(6)(c), which use similar language in defining the category of assets. These sections provide for, respectively, an investment tax credit and a depreciable asset deduction for the cost "paid or accrued in the taxable year of tangible assets of a type that are, or under the internal revenue code will become, eligible for depreciation … for federal income tax purposes …." Relying on what it viewed as the plain language of the statute, Treasury's position was that the taxpayer's allowable investment tax credit and depreciable asset deduction were limited to expenses derived from its for-profit, taxable business activity. Specifically, Treasury argued that the language in the statute limiting eligible assets to those that "are, or under the internal revenue code will become, eligible for depreciation … for federal income tax purposes" means that the assets must either be currently depreciable or will become depreciable under the Internal Revenue Code. Because the assets the taxpayer had claimed were not depreciable and would never become eligible for depreciation (because they were used in the taxpayer's non-profit activities), Treasury argued that the taxpayer was not entitled to claim the cost of those assets for the purpose of the MBT investment tax credit and depreciable asset deduction.

The Tax Tribunal rejected Treasury's interpretation of the relevant statutory provisions, ruling that the taxpayer could claim the cost of assets purchased for and used in its non-profit business activities to claim the investment tax credit and depreciable asset deduction. Relying on the phrase "of a type" in the statute, the Tribunal determined that assets eligible for the tax preferences at issue need only be "similar in qualities or uses to those assets" that are eligible for depreciation for federal income tax purposes. The Tribunal consequently ordered the cancellation of the MBT assessment at issue.

The taxpayer alternatively sought summary disposition under a theory of collateral estoppel, asserting that the Michigan Court of Appeals' decision in a 2011 case that involved the same parties and a similar issue – though one that arose under the former Single Business Tax – was controlling and precluded Treasury's defenses in this case. The Tribunal ruled in Treasury's favor on the collateral estoppel issue, concluding that the previous case did not bar the present litigation because the matter there arose under a different tax statute.

Although the case does not have precedential effect, Treasury has determined to acquiesce in the decision of the Tax Tribunal.

COURT OF CLAIMS RULES ON PROPER CALCULATION OF RENAISSANCE ZONE CREDIT UNDER THE MBT

In an October 26, 2020 Opinion and Order, the Michigan Court of Claims in *Cargill Inc. v Dep't of Treasury* ruled in favor of the taxpayer in a case that concerned the proper calculation of the Renaissance Zone Credit under the Michigan Business Tax (MBT) when the taxpayer claiming the credit is a unitary business group (UBG) filing a combined return.

The Renaissance Zone Credit was an incentive designed to spur job creation and new investment in certain pre-established areas of the state known as "renaissance zones." The amount of the credit for which a taxpayer was eligible was calculated according to a specific statutory formula. Treasury's published guidance to UBGs instructed these taxpayers to calculate the credit amount using the tax liability of only the individual member-entity that is actually located within the statutorily defined renaissance zone.

The taxpayer argued in its motion for summary disposition that the relevant eligibility language of section 433 of the MBT Act, MCL 208.1433(1)(a), refers to a "taxpayer that is a business located and conducting business activity within a renaissance zone," and that as defined by the MBT, the term "taxpayer" necessarily means the UBG as a whole. The taxpayer therefore argued that the credit should be calculated using the tax information and tax liability of the entire UBG, and not simply that of the member-entity actually located within the renaissance zone. Treasury urged the court to interpret the statute in light of the legislative policy behind the credit, namely to spur job creation and new investment, which is attributable to the activity by the business located within the zone irrespective of the activity of that business's affiliates. Treasury further argued that certain references in the statutory language to "taxpayer" simply made no sense if read to mean the entire UBG rather than the individual member-entity.

The Court of Claims found Treasury's interpretation of the relevant statutory provisions to be unpersuasive, ruling that the MBT Act's inclusion of unitary business group in its definition of "taxpayer" is both unambiguous and dispositive. The court therefore concluded that "cogent reasons" existed for overruling Treasury's interpretation and granted the taxpayer's motion for summary disposition with respect to this issue. However, the court dismissed the taxpayer's additional claim regarding the order in which the Renaissance Zone Credit and other credits claimed on its tax returns should be applied. The court found that it had no jurisdiction over the claim, since the taxpayer had not previously raised the issue, and that the issue was untimely in any case.

Although the court granted summary disposition in favor of the taxpayer on the issue of the proper calculation of the Renaissance Zone Credit, the October 26, 2020 Order is not final and does not fully resolve the case because the court was unable to determine the amount of relief. The parties were ordered to submit additional briefs and supporting documentation with respect to the amount of the taxpayer's claimed Renaissance Zone Credit for the relevant tax period. That briefing is currently underway.

RECENTLY ISSUED GUIDANCE FROM TREASURY

Revenue Administrative Bulletins

RAB 2020-16 Sales and Use Tax – Lessors (Replaces 2015-25)

RAB 2020-17 Taxation of Adult-Use (Recreational Marihuana Under the Michigan Regulation and Taxation of Marihuana Act

RAB 2020-20 Use Tax Exemption on Transfer of Vehicle, ORV, Manufactured Housing, Aircraft, Snowmobile, or Watercraft To or From a Business

Notices

- Notice Regarding Phase 2 of Michigan's Reestablished Bottle Deposit Return Program (September 21, 2020)
- Notice of Tax Rate Calculation on Gross Premiums Attributable to Qualified Health Plans for Tax Year 2020 (October 16, 2020)
- Notice Regarding Michigan's Bottle Deposit Return Program (October 15, 2020)

Statement of Acquiescence/ Non-Acquiescence Regarding Certain Court Decisions

Edward W. Sparrow Hospital Ass'n v Dep't of Treasury MTT 19-000640 (August 24, 2020).

COURT OF CLAIMS RULES THAT CHARGES FOR THE DELIVERY OF AGGREGATE WERE TAXABLE UNDER THE SALES TAX ACT

In its Opinion and Order issued November 16, 2020 in the matter of *Brusky Construction v Dep't of Treasury* (Docket No. 19-000017-MT), the Michigan Court of Claims granted Treasury's motion for summary disposition related to assessments against the taxpayer for failure to pay sales tax on delivery charges for aggregate it sold at retail.

The taxpayer's business involved purchasing aggregate materials from suppliers at the request of its customers and then, as part of its retail sales transactions involving those customers, delivering those materials to its customers. Despite remitting sales tax on its retail sales of the aggregate materials, the taxpayer did not remit sales tax on the delivery charges invoiced to its customers. At issue before the court, therefore, was whether those delivery charges were subject to sales tax. Although the court noted that the taxpayer's lack of records to support its claim, alone, would entitle Treasury to summary disposition, it also addressed the merits of taxpayer's positions.

The court explained that under MCL 205.51(1)(d)(iv), delivery charges are subject to sales tax when they are "incurred or are meant to be incurred" prior to the transfer of ownership of the relevant tangible personal property. Because the statute does not provide further guidance for determining when ownership transfers, the court applied Treasury's Revenue Administrative Bulletin ("RAB") 2015-17 Sales Tax Treatment of Delivery and Installation Services Provided by Retailers which sets forth various factors to aid in that determination.

The court found that application of those factors to the available evidence established that the taxpayer's customers incurred the delivery charges prior to the transfer of ownership of the aggregate materials sold to them by the taxpayer. For example, the court noted that the only books and records that the taxpayer produced failed to distinguish between delivery charges and the charges for the aggregate materials. In fact, the limited documentation produced by the taxpayer included a single "sales" column that combined both sales of aggregate and the attendant delivery charges. In addition, the taxpayer invoiced its customers for the aggregate and delivery charges in a single document so that its customers would only have to pay a single price to a single entity. These records and billing practices indicated that taxpayer's customers did not take ownership of the aggregate materials until after the charges for both the materials and the delivery had been incurred.

Taxpayer's attempt to apply the precedential decisions in *Catalina Marketing Sales Corp v Dep't of Treasury*, 470 Mich 13 (2004), and *Midwest Power Line, Inc v Dep't of Treasury*, 324 Mich App 444 (2018), was soundly rejected by the court as well. Regarding *Catalina*, the court found the decision inapposite because the "general rule" announced in that case was not applicable since the Legislature expressly declared in the statute that delivery charges are taxable under these circumstances. Upon examination of the statutory context and application of established canons of statutory construction, the court also rejected the taxpayer's contention that *Midwest Power Line* directs that the taxpayer be found to not be engaged in "the business" of making sales at retail even though it remitted sales tax on its sales of aggregate materials. The court explained that even if the taxpayer's "primary" business involved trucking services, so long as the taxpayer, "in the ordinary course of its business," sells aggregate materials and delivery services, these are subject to taxation under the General Sales Tax Act. The court also rejected taxpayer's equal protection claim as the evidence failed to establish the essential element of intentional knowing disparate treatment.

As of the date of the publication of this Treasury Update, the taxpayer has not appealed this decision to the Michigan court of Appeals.

A copy of RAB 2015-17 can be found under the "Reports and Legal" tab at www. michigan.gov/taxes.

SALES AND USE TAX TREATMENT OF FOOD CONTAINERS

Many businesses and industries have had to adapt their operations in response to the unique challenges of operating during a pandemic. The restructuring of business operations has, in some cases, spotlighted certain tax issues previously unconsidered within that business. More than ever before, there is a need for guidance on these quickly developing tax issues. No circumstance better exemplifies this than the restaurant industry, which has met the challenges of the pandemic through increased reliance on take-out orders and food delivery services. The reliance on such orders, however, has prompted the need for additional guidance on the tax treatment of food containers purchased and thereafter used in fulfillment of those orders.

This article discusses the tax implications of food containers used by restaurants and other food service providers in Michigan. As used throughout this article, food containers typically include, but are not limited to, to-go or carry-out containers, food sleeves and other wrappers, and paper bags. For all such containers, there are unique tax implications that begin with their initial purchase and end with their subsequent use in delivering a meal to the consumer.

1. Purchasing containers to deliver meals

Rule 18(3) of the Michigan General Sales and Use Tax Rules, Mich Admin Code R 205.68(3), outlines the treatment of containers used in the delivery of tangible personal property. Rule 18(3) provides, in pertinent part, that "[s]ales of containers to persons for resale are exempt." As used within that Rule, "container" is defined to mean, in relevant part, "the articles and devices in which tangible personal property is placed for shipment and delivery." Mich Admin Code R 205.68(1). The sale of containers used to deliver a meal may consequently be treated as an exempt sale for resale if that container will later be sold to the end user.

Within this framework, food containers are generally treated as resold to the consumer. Indeed, a container may be separately itemized on an invoice to the end user or, alternatively, included as a nonitemized ingredient or component of that meal. (See Rule 66(6) of the Michigan General Sales and Use Tax Rules, Mich Admin Code R 205.116(6), which states, "Materials which become an ingredient or component part of the prepared food or beverage may be purchased for resale by the preparer, tax exempt.") In either case, because the food container will be resold to the consumer, it is eligible as an exempt sale for resale of a container under Rule 18(3). For additional information on claiming the resale exemption, see Revenue Administrative Bulletin 2016-14 Sales and Use Tax Exemption Claim Procedures and Formats.

2. Selling containers as part of a meal

Generally, containers that are included as a nonitemized part of a meal are regarded as an ingredient or component of that meal. (See Letter Ruling 1987-32.) If the cost of the container is included as a component of taxable "prepared food," then the cost of the container will be included in the "sales price" of that prepared food for purposes of computing the tax due on that transaction. Conversely, if the container is included in a meal that is not taxable as "prepared food," such as certain prepackaged food or food sold without an eating utensil, then the container will be part of a transaction for which no tax is due. In other words, restaurants do not need to separately collect and remit tax for containers included as a component or ingredient of any meal, as the tax implications of the container will generally follow that of the meal itself. For additional information on meals subject to tax, see RAB 2009-8 *Sales Tax – Food for Human Consumption.*

In unique cases, such as when the container is separately itemized on a bill presented to the customer, then sales tax must be collected by the restaurant. This is true regardless of whether the meal is taxable or exempt because the transfer of the container in this context represents a sale of tangible personal property to the consumer. In these cases, tax must be collected on the itemized price of that container (i.e., the "sales price"). In practice, however, this may be a somewhat rare occurrence, as industry practices suggest that a separate charge is not typically levied for food containers provided with a meal.

Taxpayers with additional questions regarding the taxation of food containers may contact Treasury at 517-636-6925. Additional information regarding sales or use tax may be found at www.michigan.gov/taxes.

Michigan Department of TREASURY

Archives of Treasury Update can be found on the website at Michigan.gov/Treasury under the Reports and Legal Resources tab.

Photo credit: MDOT Photography Unit