

New York State Department of Taxation and Finance  
**Taxpayer Services Division**  
**Technical Services Bureau**

TSB-M-79 (4.1)S  
Sales Tax  
August 28, 1981

This memorandum should be attached to TSB-M-79(4)S dated February 1, 1979.

Changes In Taxable Status of Supplies Used By Photofinishers

Eastman Kodak Company has reclassified the following chemicals from NOT TRANSFERABLE TO TRANSFERABLE. A detectable trace of these chemicals is found in products produced for sale; the chemicals are therefore exempt from sales and use tax.

TRANSFERABLE

BLACK/WHITE FILM PRINTS

Developers and Developer Replenishers

Kodak Versamat, Type A Developer Replenisher  
Kodak Versamat, Type B Developer Replenisher  
Kodak Versamat, Type C Developer Replenisher  
Kodak Versaflo Developer Replenisher

Fixers

Kodak Ektaflo Fixer  
Kodak Photo-fix  
Kodak Rapid Fixer  
Kodak Hi-Matic Fixer  
Kodak Versamat Fixer

NOTE:

GAF Corporation no longer manufactures chemicals for use by photofinishers.

Philip A. Hunt Chemical Corporation has no changes in the previously submitted listings.