

Reference Guide - Photography/Videography Businesses

The process to register a business in PA varies based on several factors. To ensure you complete the basic steps to register your business, you should create a [Business Registration Checklist](#). After answering a series of questions, you will be provided a step-by-step guide. Complete each step and you will be on your way to operating.

Beyond the basic business registration steps as determined by the checklist, there is no general business license that all Pennsylvania businesses are required to obtain. Instead, there might be a specific license based on your business activity. Continue reading below for specific requirements associated with your business.

A photography/videography business should consider the following items:

1. **Sales Tax License:** Photography/videography services are subject to sales tax in Pennsylvania when the final product is delivered/billed to a location in PA, whether they are delivered physically or digitally. You will need a sales tax license to collect and remit sales tax for your photography/videography services. Services are not subject to sales tax if the final product is delivered to a location outside PA. You can learn more about sales tax as it relates to photographers/videographers by reviewing [PA Code 32.37](#). You can obtain a sales tax license by completing an online business tax registration in the Department of Revenue's [myPATH](#) system. For assistance with registering in myPATH, refer to the [Apply for State Business Taxes](#) help guide and/or the [Obtaining State Tax Accounts](#) video tutorial. There is no fee to submit your application.
2. **Sales Tax Exemptions:** Once you have a sales tax license, in addition to collecting tax, you can claim sales tax exemptions for services/goods that you will resale in your normal course of business. To claim a resale exemption, you should complete the [REV-1220](#) and provide it to the seller. For assistance with completing a properly executed resale exemption, refer to the [Completing the PA Exemption Certificate](#) help guide.

If you are interested in learning more about growing your business online, review the Business One-Stop Shop's [eCommerce webpage](#).

Besides the items mentioned above, there are no other requirements for a photography, videography, or similar business.

After completing any requirements as determined by reviewing the items above, your business should be ready to begin operating.