

WAC 230-06-175 Defining "cost." (1) "Cost" means the amount paid or owed by the purchaser, for any gambling or nongambling product or service, at the time of the transaction and documented on the sales receipt/transfer document.

(2) "Cost" does not include:

- (a) Sales taxes paid by the purchaser; or
- (b) Any markup or value added by the purchaser.

[Statutory Authority: RCW 9.46.070. WSR 08-20-007 (Order 630), § 230-06-175, filed 9/18/08, effective 1/1/09.]