

WAC 458-20-103 Gift certificates—Sale deemed to occur and retail sales tax collected at time of redemption. (1) **Tax timing.** A purchase of a product, as defined in RCW 82.32.023, or services made through the redemption of a gift certificate or gift card is deemed to occur for retail sales tax purposes at the time the certificate or card is actually redeemed for the product or services. Retail sales tax must be collected at the time of redemption.

(2) **Tax measure.** The measure of the tax is the total selling price of the product or services at the time of the redemption, including the redemption value of the certificate, or any part thereof, which is applied toward the selling price. See RCW 82.08.010 for the definition of selling price.

[Statutory Authority: RCW 82.32.300 and 82.01.060(2). WSR 20-14-092, § 458-20-103, filed 6/30/20, effective 7/31/20. Statutory Authority: RCW 82.32.300. WSR 82-12-021 (Order ET 82-2), § 458-20-103, filed 5/25/82; Order ET 70-3, § 458-20-103 (Rule 103), filed 5/29/70, effective 7/1/70.]