

WAC 230-06-155 Defining "gross sales." (1) "Gross sales" means the amount received for all nongambling goods and services sold or occurring on the premises.

(2) The amount must be stated in U.S. currency minus any sales taxes or discounts.

(3) Income received from sales made on behalf of others or in partnership with third parties, commission income, or income splitting schemes, must be recorded at the net amount realized.

[Statutory Authority: RCW 9.46.070. WSR 08-20-007 (Order 630), § 230-06-155, filed 9/18/08, effective 1/1/09.]