

WSR 23-01-079

INTERPRETIVE STATEMENT

DEPARTMENT OF REVENUE

[Filed December 15, 2022, 4:14 p.m.]

INTERPRETIVE STATEMENT ISSUED

The department of revenue has issued the following excise tax advisory (ETA):

ETA 3191.2022 Rewards Programs

This ETA addresses rewards programs; specifically, the application of "sales price" to selected types of rewards program awards, the seller's tax liability when a customer redeems awards for the full price of a good or service, and the tax treatment of rewards programs that commingle both awards representing taxable consideration and awards representing bona fide discounts.

The ETA has been updated to specifically incorporate two interim guidance statements on rewards programs: the interim guidance statement on commingling rewards program awards and the interim guidance statement on deferred sales or use tax.

A copy of this document is available via the internet at Excise Tax Advisories.

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