

**701—207.11(423) Coupons; incorporation of rule 701—213.10(423).** Coupons and other discounts offered by marketplace facilitators and remote sellers are retailers' discounts, which reduce the sales price and thus the taxable amount of a sale. The requirements of rule 701—213.10(423) apply to marketplace facilitators and remote sellers in the same manner that those requirements apply to retailers.

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