

**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.  
[ARC 7621C, IAB 2/7/24, effective 3/13/24]