

**701—215.8(423) Coupons; incorporation of rule 701—212.3(423).** Coupons and other discounts offered by marketplace facilitators and remote sellers are retailer's discounts, which reduce the sales price and thus the taxable amount of a sale. The requirements of rule 701—212.3(423) shall apply to marketplace facilitators and remote sellers in the same manner that those requirements apply to retailers. [ARC 4644C, IAB 8/28/19, effective 10/2/19]