



STATE OF WASHINGTON

DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

The Department of Revenue has re-issued the following Excise Tax Advisory (ETA):

**ETA 3173.2019 – Grocery Stores: Manufacturer/Distributor Discounts and Scan-Down Allowances**

This ETA explains the taxability of grocer incentives and scan-down allowances received by grocers from food manufacturers or distributors. The ETA provides guidance in determining whether a particular incentive or scan-down allowance received by a retail grocer is subject to Washington's business and occupation (B&O) tax.

A copy of this document is available via the Internet at [Rule and Tax Advisory Adoptions and Repeals](#).

A handwritten signature in black ink, appearing to read "K. Dixon".

\_\_\_\_\_  
\_\_\_\_\_  
Kevin Dixon, Program Manager

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

**DATE: June 28, 2019**

**TIME: 8:57 AM**

**WSR 19-14-056**