

## Use of Incentives, Promotions and Coupons

- I. Authorized vendors may not offer incentive items solely to WIC participants (and not to non-WIC customers) in an effort to encourage participants to redeem their WIC food instruments at vendor's stores.
- II. Vendors must offer WIC program participants and non-WIC customers the same store promotions and sale items, including the use of loyalty programs. Any vendor who knowingly refuses to provide a promotion or discount to a WIC customer is in violation of the vendor agreement.
- III. WIC customers may choose to use manufacturer and store coupons. The WIC vendor may not deny the use of in-store or manufacturer's coupons when using WIC food instruments.
  - a. In accordance with Utah State Tax Commission administrative rule R865-19S-68(D), qualifying WIC purchases are exempt, whether or not a manufacturer's coupon is used. No sales tax is due on the purchase of WIC foods or on the subsequent receipt by the retailer of reimbursement from the manufacturer coupon.
  - b. Coupons that offer a few free ounces of a WIC-eligible food in a larger container for the same price, or that allow the participant to get a free item when purchasing one item at regular price, may be accepted.
    - i. Note: the additional quantity is not counted against the total quantity listed on the food instrument.
  - c. WIC clients may also benefit from "cents off" coupons for WIC foods and coupons that offer free additional non-WIC items with the purchase of a specific WIC food. In accordance with the WIC redemption policy, the credit from the "cents-off" coupons must be deducted from the total amount on the WIC food instrument and must not be given to the WIC participant.