

## Sales/Use/Indirect:

### Texas Policy Letter Addresses Taxability of Electronic Games and Downloadable Content, Virtual Currencies

*Accession No. 202309029L*, Tex. Comptroller of Public Accounts (9/25/23). The Texas Comptroller of Public Accounts (Comptroller) explains that existing state statutes, rules, and policy decisions provide that electronic games and associated content – including related virtual currencies – are subject to Texas sales and use tax as an amusement service regardless of whether access is purchased directly through a game’s website or a redeemable card. According to the Comptroller, membership fees, subscription fees, or similar charges, “by whatever name called,” for access to an electronic game or associated content are charges for membership or access to special privileges – and all are taxable as amusement services under Texas law. Please contact us with any questions.

**URL:** <https://star.comptroller.texas.gov/view/202309029L>

— Chris Blackwell (Austin)  
Senior Manager  
Deloitte Tax LLP  
cblackwell@deloitte.com

Robin Robinson (Austin)  
Senior Manager  
Deloitte Tax LLP  
rorobinson@deloitte.com

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