
HOUSE BILL 2541

State of Washington

53rd Legislature

1994 Regular Session

By Representatives Cothorn, Brown, Foreman, Romero, Brough, J. Kohl, Van Loven, Rust and Talcott; by request of Department of Revenue

Read first time 01/17/94. Referred to Committee on Revenue.

1 AN ACT Relating to defining newspapers for tax purposes; amending
2 RCW 82.04.214 and 82.04.280; and creating a new section.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 82.04.214 and 1993 sp.s. c 25 s 304 are each amended
5 to read as follows:

6 "Newspaper" means a publication issued regularly at stated
7 intervals at least (~~once a week~~) twice a month and printed on
8 newsprint in tabloid or broadsheet format folded loosely together
9 without stapling, glue, or any other binding of any kind.

10 **Sec. 2.** RCW 82.04.280 and 1993 sp.s. c 25 s 303 are each amended
11 to read as follows:

12 Upon every person engaging within this state in the business of:
13 (1) Printing, and of publishing newspapers, periodicals, or magazines;
14 (2) building, repairing or improving any street, place, road, highway,
15 easement, right of way, mass public transportation terminal or parking
16 facility, bridge, tunnel, or trestle which is owned by a municipal
17 corporation or political subdivision of the state or by the United
18 States and which is used or to be used, primarily for foot or vehicular

1 traffic including mass transportation vehicles of any kind and
2 including any readjustment, reconstruction or relocation of the
3 facilities of any public, private or cooperatively owned utility or
4 railroad in the course of such building, repairing or improving, the
5 cost of which readjustment, reconstruction, or relocation, is the
6 responsibility of the public authority whose street, place, road,
7 highway, easement, right of way, mass public transportation terminal or
8 parking facility, bridge, tunnel, or trestle is being built, repaired
9 or improved; (3) extracting for hire or processing for hire; (4)
10 operating a cold storage warehouse or storage warehouse, but not
11 including the rental of cold storage lockers; (5) representing and
12 performing services for fire or casualty insurance companies as an
13 independent resident managing general agent licensed under the
14 provisions of RCW 48.05.310; (6) radio and television broadcasting,
15 excluding network, national and regional advertising computed as a
16 standard deduction based on the national average thereof as annually
17 reported by the Federal Communications Commission, or in lieu thereof
18 by itemization by the individual broadcasting station, and excluding
19 that portion of revenue represented by the out-of-state audience
20 computed as a ratio to the station's total audience as measured by the
21 100 micro-volt signal strength and delivery by wire, if any; (7)
22 engaging in activities which bring a person within the definition of
23 consumer contained in RCW 82.04.190(6); as to such persons, the amount
24 of tax on such business shall be equal to the gross income of the
25 business multiplied by the rate of 0.484 percent.

26 As used in this section, "cold storage warehouse" means a storage
27 warehouse used to store fresh and/or frozen perishable fruits or
28 vegetables, meat, seafood, dairy products, or fowl, or any combination
29 thereof, at a desired temperature to maintain the quality of the
30 product for orderly marketing.

31 As used in this section, "storage warehouse" means a building or
32 structure, or any part thereof, in which goods, wares, or merchandise
33 are received for storage for compensation, except field warehouses,
34 fruit warehouses, fruit packing plants, warehouses licensed under
35 chapter 22.09 RCW, public garages storing automobiles, railroad freight
36 sheds, docks and wharves, and "self-storage" or "mini storage"
37 facilities whereby customers have direct access to individual storage
38 areas by separate entrance.

1 As used in this section, "periodical or magazine" means a printed
2 publication, other than a newspaper, issued regularly at stated
3 intervals of at least once every three months.

4 NEW SECTION. **Sec. 3.** This act shall apply retroactively to July
5 1, 1993.

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