
HOUSE BILL 3127

State of Washington 61st Legislature 2010 Regular Session

By Representative Kessler

Read first time 01/26/10. Referred to Committee on Finance.

1 AN ACT Relating to the business and occupation taxation of
2 newspaper-labeled supplements; and amending RCW 82.04.214.

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

4 **Sec. 1.** RCW 82.04.214 and 2008 c 273 s 1 are each amended to read
5 as follows:

6 (1)((~~(a) Until June 30, 2011,~~)) "Newspaper" means:

7 ((~~(i)~~)) (a) A publication issued regularly at stated intervals at
8 least twice a month and printed on newsprint in tabloid or broadsheet
9 format folded loosely together without stapling, glue, or any other
10 binding of any kind, including any supplement of a printed newspaper;
11 and

12 ((~~(ii)~~)) (b) An electronic version of a printed newspaper that:

13 ((~~(A)~~)) (i) Shares content with the printed newspaper; and

14 ((~~(B)~~)) (ii) Is prominently identified by the same name as the
15 printed newspaper or otherwise conspicuously indicates that it is a
16 complement to the printed newspaper.

17 ((~~(b)~~)) (2) For purposes of this section, "supplement" means a
18 printed publication, including a magazine or advertising section, that
19 is:

1 ~~((i))~~ (a) Labeled and identified as part of the printed
2 newspaper; and

3 ~~((ii))~~ (b) Circulated or distributed:

4 ~~((A))~~ (i) As an insert or attachment to the printed newspaper; or

5 ~~((B))~~ (ii) Separate and apart from the printed newspaper so long
6 as the distribution is within the general circulation area of the
7 newspaper.

8 ~~((2) Beginning July 1, 2011, "newspaper" means a publication
9 issued regularly at stated intervals at least twice a month and printed
10 on newsprint in tabloid or broadsheet format folded loosely together
11 without stapling, glue, or any other binding of any kind, including any
12 supplement of a printed newspaper as defined in subsection (1)(b) of
13 this section.))~~

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