
SENATE BILL 6748

State of Washington

61st Legislature

2010 Regular Session

By Senators Tom and Zarelli

Read first time 01/25/10. Referred to Committee on Ways & Means.

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)~~) 2015, "newspaper" means:

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

11 (ii) An electronic version of a printed newspaper that:

12 (A) Shares content with the printed newspaper; and

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

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

18 (i) Labeled and identified as part of the printed newspaper; and

19 (ii) Circulated or distributed:

1 (A) As an insert or attachment to the printed newspaper; or
2 (B) Separate and apart from the printed newspaper so long as the
3 distribution is within the general circulation area of the newspaper.

4 (2) Beginning July 1, (~~2011~~) 2015, "newspaper" means a
5 publication issued regularly at stated intervals at least twice a month
6 and printed on newsprint in tabloid or broadsheet format folded loosely
7 together without stapling, glue, or any other binding of any kind,
8 including any supplement of a printed newspaper as defined in
9 subsection (1)(b) of this section.

10 NEW SECTION. **Sec. 2.** If any provision of this act or its
11 application to any person or circumstance is held invalid, the
12 remainder of the act or the application of the provision to other
13 persons or circumstances is not affected.

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