# Washington State House of Representatives Office of Program Research

## BILL ANALYSIS

## **Finance Committee**

## **HB 1068**

**Brief Description**: Concerning the television reception improvement district excise tax.

**Sponsors**: Representatives Manweller and Warnick.

#### **Brief Summary of Bill**

Allows the board of a television reception improvement district to provide an exemption for television owners receiving satellite television service.

Hearing Date: 1/28/13

Staff: Jeff Mitchell (786-7139).

#### Background:

Legislation allowing for the creation of television reception improvement districts was enacted in 1971. State law authorizes television reception improvement districts (Districts) to be formed for the construction, maintenance, and operation of television and frequency modulation radio translator stations.

The business of a District is conducted by the board of a television reception improvement district. The board must ascertain and prepare a list on an annual basis of all persons believed to own television sets within the District and deliver a copy of the list to the county treasurer.

The county treasurer may collect an excise tax of no more than \$60 per year per television set. A person who owns more than one television set, but less than five television sets, may only be assessed for one television set. A motel, hotel, or any person owning more than five television sets must pay at a rate of one-fifth of the annual tax rate for each of the first five television sets and one-tenth of such rate for each additional television set. An owner of a television set within the District is exempt if: (1) the television set does not receive at least a class grade B contour signal retransmitted by the television translator station or other similar device operated by the

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district; or (2) the television set receives a subscription to services of a community antenna system.

Currently, seven Districts have been formed in five counties: Chelan, Clallam, Douglas, Kittitas, Okanogan.

### **Summary of Bill**:

The board of a television reception improvement district may exempt an owner from the excise tax if the owner subscribes to satellite television service.

**Appropriation**: None.

**Fiscal Note**: Requested on 01/22/13.

**Effective Date**: The bill takes effect 90 days after adjournment of the session in which the bill is passed.