

FINAL BILL REPORT

SHB 1068

C 191 L 13
Synopsis as Enacted

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

Sponsors: House Committee on Finance (originally sponsored by Representatives Manweller and Warnick).

House Committee on Finance
Senate Committee on Governmental Operations

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

The county treasurer in which the District is located is the treasurer for the District.

Six Districts have been formed in four counties: Chelan, Douglas, Kittitas, and Okanogan.

Summary:

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.

A television owner is exempt from the excise tax if the owner subscribes to satellite television service.

Board members or employees of a district may assist the County Treasurer in sending out tax notices to reduce the cost for the district.

Votes on Final Passage:

House	93	5	
Senate	31	17	(Senate amended)
House	94	1	(House concurred)

Effective: July 28, 2013