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**SUBSTITUTE HOUSE BILL 2235**

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**State of Washington****53rd Legislature****1994 Regular Session**

**By House Committee on Revenue (originally sponsored by Representatives Cothern, Foreman, Thibaudeau, J. Kohl, L. Johnson, Ogden, Rust, Chappell, Van Luven, Brough, Brown and Cooke)**

Read first time 02/02/94.

1       AN ACT Relating to business and occupation taxes for periodicals  
2 and magazines; amending RCW 82.04.280; and creating a new section.

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

4       **Sec. 1.** RCW 82.04.280 and 1993 sp.s. c 25 s 303 are each amended  
5 to read as follows:

6       Upon every person engaging within this state in the business of:  
7 (1) Printing, and of publishing newspapers, periodicals, or magazines;  
8 (2) building, repairing or improving any street, place, road, highway,  
9 easement, right of way, mass public transportation terminal or parking  
10 facility, bridge, tunnel, or trestle which is owned by a municipal  
11 corporation or political subdivision of the state or by the United  
12 States and which is used or to be used, primarily for foot or vehicular  
13 traffic including mass transportation vehicles of any kind and  
14 including any readjustment, reconstruction or relocation of the  
15 facilities of any public, private or cooperatively owned utility or  
16 railroad in the course of such building, repairing or improving, the  
17 cost of which readjustment, reconstruction, or relocation, is the  
18 responsibility of the public authority whose street, place, road,  
19 highway, easement, right of way, mass public transportation terminal or

1 parking facility, bridge, tunnel, or trestle is being built, repaired  
2 or improved; (3) extracting for hire or processing for hire; (4)  
3 operating a cold storage warehouse or storage warehouse, but not  
4 including the rental of cold storage lockers; (5) representing and  
5 performing services for fire or casualty insurance companies as an  
6 independent resident managing general agent licensed under the  
7 provisions of RCW 48.05.310; (6) radio and television broadcasting,  
8 excluding network, national and regional advertising computed as a  
9 standard deduction based on the national average thereof as annually  
10 reported by the Federal Communications Commission, or in lieu thereof  
11 by itemization by the individual broadcasting station, and excluding  
12 that portion of revenue represented by the out-of-state audience  
13 computed as a ratio to the station's total audience as measured by the  
14 100 micro-volt signal strength and delivery by wire, if any; (7)  
15 engaging in activities which bring a person within the definition of  
16 consumer contained in RCW 82.04.190(6); as to such persons, the amount  
17 of tax on such business shall be equal to the gross income of the  
18 business multiplied by the rate of 0.484 percent.

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

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

32 As used in this section, "periodical or magazine" means a printed  
33 publication, other than a newspaper, issued regularly at stated  
34 intervals at least once every three months, including any supplement or  
35 special edition of the publication.

1            NEW SECTION.    **Sec. 2.**    This act shall apply retroactively to July  
2    1, 1993.

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