
SUBSTITUTE HOUSE BILL 2585

State of Washington **60th Legislature** **2008 Regular Session**

By House Finance (originally sponsored by Representatives McIntire and Kessler)

READ FIRST TIME 02/12/08.

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 1994 c 22 s 1 are each amended to read
5 as follows:

6 (1) "Newspaper" means:

7 (a) 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 (b) An electronic version of a printed newspaper that:

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

13 (ii) 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 (2) For purposes of this section, "supplement" means a printed
17 publication, including a magazine or advertising section, that is:

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

19 (b) Circulated or distributed:

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

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