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HOUSE BILL 1068

63rd Legislature

2013 Regular Session

By Representatives Manweller and Warnick

State of Washington

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- AN ACT Relating to the television reception improvement district excise tax; and amending RCW 36.95.100.
- BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 4 **Sec. 1.** RCW 36.95.100 and 2009 c 549 s 4158 are each amended to read as follows:
 - (1) The tax provided for in RCW 36.95.090 and this section ((shall)) may not exceed sixty dollars per year per television set, and no person ((shall)) may be taxed for more than one television set, except that a motel or hotel or any person owning in excess of five television sets ((shall)) must pay at a rate of one-fifth of the annual tax rate imposed for each of the first five television sets and one-tenth of such rate for each additional set thereafter. An owner of a television set within the district ((shall be)) is exempt from paying any tax on such set under this chapter:
- 15 $((\frac{(1)}{(1)}))$ (a) If either $((\frac{(a)}{(1)}))$ (i) his or her television set does 16 not receive at least a class grade B contour signal retransmitted by 17 the television translator station or other similar device operated by 18 the district, as such class is defined under regulations of the <u>federal</u> 19 <u>communications commission</u> as of August 9, 1971, or $((\frac{(b)}{(b)}))$ (ii) he or

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she is currently subscribing to and receiving the services of a community antenna system (CATV) to which his or her television set is connected; and

 $((\frac{(2)}{2}))$ <u>(b)</u> If he or she filed a statement with the board claiming his or her grounds for exemption. Space for such statement $(\frac{(shall)}{n})$ must be provided for in the tax notice, which the treasurer $(\frac{(shall)}{n})$ must send to taxpayers $(\frac{(in)}{n})$ on behalf of the district.

(2) The board may exempt an owner of a television set from the tax under RCW 36.95.090 if the owner subscribes to television service provided by a satellite carrier. For the purpose of this section, "satellite carrier" has the same meaning as provided under 17 U.S.C. Sec. 119, as existing on January 1, 2013.

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