

**RCW 36.95.100 Tax levied—Maximum—Exemptions.** (1) The tax provided for in RCW 36.95.090 and this section may not exceed sixty dollars per year per television set within the district. No person may be taxed for more than one television set, except that a motel or hotel or any person owning more than five television sets 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 the annual tax rate imposed for each additional television set.

(2) An owner of a television set within the district is exempt from paying the excise tax on the television set if:

(a) The owner's 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, as such class is defined under regulations of the Federal Communications Commission as of August 9, 1971;

(b) The owner is currently subscribing to and receiving the services of a community antenna system (CATV) to which the owner's television set is connected; or

(c) The owner is currently subscribing to and receiving the services of a satellite carrier, as that term is defined in 17 U.S.C. Sec. 119, as of January 1, 2013.

(3) To qualify for an exemption specified in subsection (2) of this section, an owner of a television set must file a statement with the board claiming the owner's grounds for an exemption. Space for the statement must be provided in tax notices sent to taxpayers pursuant to RCW 36.95.160. [2013 c 191 s 1; 2009 c 549 s 4158; 1981 c 52 s 2; 1975 c 11 s 1; 1971 ex.s. c 155 s 10.]