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**SUBSTITUTE HOUSE BILL 1689**

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**State of Washington 64th Legislature 2015 Regular Session**

**By** House Finance (originally sponsored by Representatives Reykdal and Nealey)

AN ACT Relating to taxes on in-state broadcasters; and adding a new section to chapter 82.04 RCW.

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

NEW SECTION. **Sec.**  A new section is added to chapter 82.04 RCW to read as follows:

The exclusion for revenues from network, national, and regional advertising under RCW 82.04.280(1)(f) is computed either: (1) As a standard deduction that the department must publish by rule by September 30, 2015, and by September 30th of every fifth year thereafter, based on the national average thereof as reported by the United States census bureau's economic census or other source of information; or (2) in lieu thereof by itemization by the individual broadcasting station, and excluding that portion of revenue represented by the out-of-state audience computed as a ratio to the broadcasting station's total audience as measured by the 0.5 millivolt/meter signal strength contour for AM radio, the one millivolt/meter or sixty dBu signal strength contour for FM radio, and the twenty-eight dBu signal strength contour for television channels two through six, the thirty-six dBu signal strength contour for television channels seven through thirteen, and the forty-one dBu signal strength contour for television channels fourteen through sixty-nine with delivery by wire, satellite, or any other means.

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