
SENATE BILL 5457

State of Washington

69th Legislature

2025 Regular Session

By Senators Frame, Robinson, Cleveland, Lias, Chapman, Conway, Hasegawa, Lovick, Nobles, Orwall, Saldaña, Salomon, Shewmake, Slatter, and Valdez

Read first time 01/23/25. Referred to Committee on Ways & Means.

1 AN ACT Relating to radio and television broadcasting; amending
2 RCW 82.04.280; adding a new section to chapter 82.04 RCW; and
3 creating a new section.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04
6 RCW to read as follows:

7 (1) Except as provided in subsection (2) of this section, upon
8 every person engaging within this state in the business of radio and
9 television broadcasting, as to such persons the amount of tax on the
10 business is equal to the gross income of the business multiplied by
11 the rate of 0.484 percent.

12 (2) The gross income of a person engaging within this state in
13 the business of radio and television broadcasting does not include
14 revenues from network, national, and regional advertising computed
15 either:

16 (a) As a standard deduction published by the department by rule,
17 based on the national average thereof as reported by the United
18 States census bureau's economic census, to be updated on September
19 30, 2025, and September 30th of every fifth year thereafter; or

20 (b) By itemization by the individual broadcasting station, and
21 excluding that portion of revenue represented by the out-of-state

1 audience computed as a ratio to the broadcasting station's total
2 audience as measured by the 0.5 millivolt/meter signal strength
3 contour for AM radio, the one millivolt/meter or 60 dBu signal
4 strength contour for FM radio, the 28 dBu signal strength contour for
5 television channels two through six, the 36 dBu signal strength
6 contour for television channels seven through 13, and the 41 dBu
7 signal strength contour for television channels 14 through 69 with
8 delivery by wire, satellite, or any other means, if any.

9 (3) For the purposes of this section, "radio and television
10 broadcasting" means delivery of audio, video, and written information
11 by a person operating as a radio or television broadcasting station
12 licensed, regulated, and issued a call sign by the federal
13 communications commission including, but not limited to, delivery by
14 wire, satellite, or any other means.

15 **Sec. 2.** RCW 82.04.280 and 2019 c 449 s 1 are each amended to
16 read as follows:

17 (1) Upon every person engaging within this state in the business
18 of: (a) Printing materials other than newspapers, and of publishing
19 periodicals or magazines; (b) building, repairing or improving any
20 street, place, road, highway, easement, right-of-way, mass public
21 transportation terminal or parking facility, bridge, tunnel, or
22 trestle which is owned by a municipal corporation or political
23 subdivision of the state or by the United States and which is used or
24 to be used, primarily for foot or vehicular traffic including mass
25 transportation vehicles of any kind and including any readjustment,
26 reconstruction or relocation of the facilities of any public, private
27 or cooperatively owned utility or railroad in the course of such
28 building, repairing or improving, the cost of which readjustment,
29 reconstruction, or relocation, is the responsibility of the public
30 authority whose street, place, road, highway, easement, right-of-way,
31 mass public transportation terminal or parking facility, bridge,
32 tunnel, or trestle is being built, repaired or improved; (c)
33 extracting for hire or processing for hire, except persons taxable as
34 extractors for hire or processors for hire under another section of
35 this chapter; (d) operating a cold storage warehouse or storage
36 warehouse, but not including the rental of cold storage lockers; (e)
37 representing and performing services for fire or casualty insurance
38 companies as an independent resident managing general agent licensed
39 under the provisions of chapter 48.17 RCW; (f) (~~radio and television~~

1 ~~broadcasting, but excluding revenues from network, national, and~~
2 ~~regional advertising computed either: (i) As a standard deduction~~
3 ~~that the department must publish by rule by September 30, 2020, and~~
4 ~~by September 30th of every fifth year thereafter, based on the~~
5 ~~national average thereof as reported by the United States census~~
6 ~~bureau's economic census; or (ii) in lieu thereof by itemization by~~
7 ~~the individual broadcasting station, and excluding that portion of~~
8 ~~revenue represented by the out-of-state audience computed as a ratio~~
9 ~~to the broadcasting station's total audience as measured by the .5~~
10 ~~millivolt/meter signal strength contour for AM radio, the one~~
11 ~~millivolt/meter or sixty dBu signal strength contour for FM radio,~~
12 ~~the twenty-eight dBu signal strength contour for television channels~~
13 ~~two through six, the thirty-six dBu signal strength contour for~~
14 ~~television channels seven through thirteen, and the forty-one dBu~~
15 ~~signal strength contour for television channels fourteen through~~
16 ~~sixty-nine with delivery by wire, satellite, or any other means, if~~
17 ~~any; (g))~~ engaging in activities which bring a person within the
18 definition of consumer contained in RCW 82.04.190(6); as to such
19 persons, the amount of tax on such business is equal to the gross
20 income of the business multiplied by the rate of 0.484 percent.

21 (2) For the purposes of this section, the following definitions
22 apply unless the context clearly requires otherwise.

23 (a) "Cold storage warehouse" means a storage warehouse used to
24 store fresh and/or frozen perishable fruits or vegetables, meat,
25 seafood, dairy products, or fowl, or any combination thereof, at a
26 desired temperature to maintain the quality of the product for
27 orderly marketing.

28 (b) "Storage warehouse" means a building or structure, or any
29 part thereof, in which goods, wares, or merchandise are received for
30 storage for compensation, except field warehouses, fruit warehouses,
31 fruit packing plants, warehouses licensed under chapter 22.09 RCW,
32 public garages storing automobiles, railroad freight sheds, docks and
33 wharves, and "self-storage" or "mini storage" facilities whereby
34 customers have direct access to individual storage areas by separate
35 entrance. "Storage warehouse" does not include a building or
36 structure, or that part of such building or structure, in which an
37 activity taxable under RCW 82.04.272 is conducted.

38 (c) "Periodical or magazine" means a printed publication, other
39 than a newspaper, issued regularly at stated intervals at least once

1 every three months, including any supplement or special edition of
2 the publication.

3 NEW SECTION. **Sec. 3.** RCW 82.32.805 and 82.32.808 do not apply
4 to this act.

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